

# **CITY OF LEXINGTON, VIRGINIA**

## **PROPOSED BUDGET FY13**



# **CITY OF LEXINGTON VIRGINIA**

## **Annual Budget FY 2012-13**



**CITY OF LEXINGTON, VIRGINIA**

**ANNUAL BUDGET FOR THE**

**FISCAL YEAR 2012-13**

**CITY COUNCIL**

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**Mimi Elrod, Mayor**

**Bob Lera, Vice-Mayor & Council member**

**Marylin E. Alexander, Council member**

**R. David Cox, Council member**

**Mary P Harvey, Council member**

**George R. Pryde, Council member**

**Charles “Chuck” Smith, Council member**

**T. Jon Ellestad, City Manager**



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**To: Mayor and City Council**

**From: T. Jon Ellestad, City Manager**

**Date: March 30, 2012**

**Subject: Proposed FY2013 Annual Budget**

I am pleased to transmit to you the proposed FY2013 annual operating budget of the City for your review and approval. The development of this budget has been one of the most difficult I have done. Four years of a stagnant economy, reduced state funding, increased mandated costs and increasing pressure to continue and expand the services provided to our citizens have all stretched our finances to the breaking point. In this proposed budget, revenues from the State have declined for our local school system, additional costs have been imposed to pay for the mandated retirement system (both for schools and general employees), and additional capital needs have been articulated for the Regional Jail, the region's emergency communications system, and a new Waddell Elementary School. This has all been accomplished with a proposed 4 cent increase in the real estate tax rate (\$0.73 to \$0.77), an increase in the meals tax from 4% to 5%, a variety of increased fees, and an increase in the water and sewer rates of 3.5%. With these additional revenues, a budget has been developed that does not eliminate any of the existing governmental services.

Expenditures for all funds are proposed to be \$23,870,374 or a 1.8% decrease from the adopted FY2012 budget. Of this total budget, the General Fund has decreased by \$89,154 or 1.8%, the School Fund increased by \$133,923 or 2.3%, and the Utility Fund decreased by \$1,051,806 or 15.6%. The overriding driving force for this budget is the costs for benefits that are mandated by the State of Virginia. In the General Fund and School Fund, the mandated increases in retirement rates and life insurance rates accounts for approximately \$270,000 in additional costs. On top of that, the legislature (at the last possible moment) passed legislation that requires local employees to pay 5% of the retirement cost and mandates that employers give an offsetting 5% pay increase. Not only does this decrease employee's take home pay by around 1%, but costs the employer an additional 1.2% of payroll. I have included this additional \$85,000 in costs for both schools and the City in the General Fund. This brings the total increase for mandated costs to \$355,000, or about 6.5 cents on the real estate tax rate. As a result, there is very little additional in this budget and, in some cases, reductions or elimination of funding that the City has supported for many, many years.

While the remainder of this transmittal letter will outline the other issues in this

document, I would also like to discuss the long term forecast of the City's finances. All the decisions you will make to this financial plan need to be made in the context of the longer term financial health of the City.

I will now briefly discuss the many issues you will find in this budget.

## GENERAL FUND

### I. REVENUES

In balancing this year's General Fund budget, I am proposing that a wide variety of fees be raised or enacted, the real estate tax rate be raised from \$0.73 to \$0.77 per hundred dollars of assessed valuation (a penny on this tax yields about \$55,000), and the meals tax rate be increased from 4% of the price of a meal to 5% (raising approximately \$177,000). Please remember that 1 cent of the real estate tax increase will be devoted to the Waddell Elementary School project. In addition, I am proposing that the following fees be either created or increased:

Fee	Old Rate	New Rate
<b>Cemetery</b>		
Lot Sales*		
City Resident	\$750	\$900
Non-City Resident	\$1,500	\$1,700
Openings & Closings		
Weekday	\$500	\$750
Weekend	\$750	\$1,000
Cremations		
Weekday	\$300	\$500
Weekend	\$350	\$600
<b>Banners</b>	\$80	\$100
<b>Swimming Pool</b>		
Daily fee		
Child	\$2.50	\$3.00
Adult	\$3.50	\$4.00
Memberships		
Individual	\$125	\$130
Family of two	\$175	\$180
Additional family members (capped at 6)	\$15	\$20

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Zoning Ordinance Amendment</b>		
Rezoning	\$200	\$300
Zoning variance	\$100	\$200
Zoning appeal	\$100	\$200
Subdivision review		
Preliminary plat	\$200 plus \$50/lot	\$300 plus \$50/lot
Final plat	\$0 plus \$50/lot	eliminate
PUD	\$125	\$300
Conditional use permit	\$200	\$300
Land disturbing plan review	\$50 plus actual cost	\$100 plus actual cost
<b>After School Program</b>		
City Residents	None	\$50 registration fee
<b>Summer Fun</b>		
City	\$100	\$150
Siblings	\$90	\$140
Non-City	\$150	\$200
Siblings	\$135	\$185
*I am also proposing that the policy on use of cemetery lot sale revenues be changed from all fees over \$250 per lot going to the Cemetery Trust Fund to 50% of all fees going to the Cemetery Trust Fund.		

## **II. EXPENDITURES**

### **A. Compensation**

This year I am proposing that there be no general pay increase granted to City employees. All would be frozen in their present pay steps. The exception would be if the state mandates a 5% pay increase for employees in exchange for having them pay 5% of the VRS contribution. At the time that this budget was finalized, this issue had not yet been decided. The net cost to the City for implementing this mandate for both the City employees and the School Board employees is about \$85,000, and funding for this has been included in the budget in the "Non-department" account as a lump-sum. This will make it easier to amend should the State change their present position. Absent this change, the City's payroll is only projected to increase by \$53,000. This is despite the decision made during FY12 to take over all custodial duties for the School System by creating a four person custodial team that will also be responsible for City buildings. In addition, a new position was created in building maintenance as we also took over the responsibility for School building maintenance. In total, 5 new positions were created in the General Fund and payroll only increased by \$53,000. I believe that both the School System and the City are pleased with the results of this change.

The benefits costs are driving the increases in the General Fund budget. The VRS contribution rate for City employees has increased from 14.77% of salary to 17.61% (a 19% increase). The cost for the life insurance benefit has increased from 0.28% of salary to 1.19%. These two mandated benefits account for slightly over \$130,000 in increases in this budget. In addition to these increases for City employees, even greater retirement increases are driving the additional request from the School Board for the City's contribution. Their percentage of payroll to cover retirement and life insurance is increasing from 11% to 19%. This has added

\$138,000 to their budget despite a \$170,000 decrease in salaries. As previously mentioned, this does not include any funding for the proposal for employees to pay 5% of VRS. On a more positive note, the health insurance premium costs only increased by 4.8%. This is on top of a 0% increase from last year. Changing to the Local Choice health insurance pool certainly seems to be paying off.

## **B. Operations**

There is not a whole lot to discuss when it comes to the General Fund operation expenditures as most all requests are to maintain existing services. There are, however, a number of issues that you need to be aware of as you review this document.

### **• Agency Requests**

For the first time in my over 20 years with the City, I have proposed across the board reductions to many of the agencies that provide extremely important services to our citizens and greatly enhance the quality of life that we enjoy. This proposal was not intended as a comment on any individual agency, but was driven by the need to reduce expenditures. In addition, two agencies (Lime Kiln Arts and Fine Arts in Rockbridge) were recommended to have their funding eliminated completely. It was felt that these are not core services of the City and funding could not be continued, even though only half of the cuts result in reductions to the General Fund as the other half is a State grant. I am sure that the agencies will be addressing you during our budget public hearing concerning the importance of this funding.

### **• Equipment Replacement**

I am proposing that we spend over one million dollars this year to replace aging equipment. At the top of the list is a 1981 Fire Engine, projected to cost \$600,000. It can no longer meet its flow test, and it is virtually impossible to find replacement parts. VMI has committed to contributing 10% of the cost of this engine and a similar request has been made to W&L. We need to also talk with the County about their sharing of these costs. The Public Works Department has requested \$361,000 in equipment replacement needs. The large items are the street sweeper and a garbage truck. You may remember Public Works has made very few equipment requests over the past four years. This means that we have a backlog of needs in this department. The effect of these purchases will be to use virtually all of the equipment replacement fund that has been established over the years. Part of the reason for this is that we have not increased the equipment replacement contribution from the departments for the past four years. This is one of the effects of constantly squeezing the budget during times of economic hardship. Short term decisions are often made that have long term implications. We need to re-evaluate the entire equipment replacement fund and the revenue that needs to be contributed each year in order to place it back on a sustainable footing.

### **• Service Levels**

This budget does not propose to eliminate or significantly reduce any of the services that the City presently performs. I do not believe that we can continue to stretch the funding for our various core services without compromising the quality of these services that our citizens value the greatest. We are already seeing the implications of continued “making do” in future equipment needs and hiring. We must adequately fund the programs that are crucial for our citizens. Further cuts will mean reductions in specific lower priority services.

- **Items Not Funded**

There are a couple of items that we need to discuss that are not proposed to be funded in this budget. The first is funding to improve and expand our downtown economic development plan by enhancing business retention efforts and recruiting new businesses to keep our downtown area vital. The plan proposed by Lisa Markham and Amy Gianniny would cost an additional \$43,000. I do not have a plan for funding this type of on-going effort. The second need is for a completely re-designed City website. This could be done either separately, or in conjunction with the website plans of both the Tourism Office and the Chamber's downtown site. All are proposed to be developed in FY13. I would think that \$15,000 to \$20,000 would be enough to accomplish this proposal. I would hope that we could discuss these two issues as you review this budget.

### **C. Capital Budget**

The Capital Improvements Plan adopted by City Council in January has been included in this budget with one exception. The Moore Street Storm Drainage Project is proposed to be moved to FY14. This proposal is being made simply to reduce expenditures. It is possible that this project can be accomplished using funds from the sidewalk project that has been eliminated. The three other major projects include the swimming pool surface maintenance project, an additional \$55,000 for the Waddell School to be funded with a one cent real estate tax increase, and the renovation of City Hall that is projected to be paid for from our fund balance.

## **SCHOOL FUND**

The School Fund is projected to increase by \$133,923, or 2.3%, in FY13. This is despite the \$170,000 in payroll reduction previously noted. I am not sure how they could cut substantially more without compromising the quality of education provided. Let's put this level of spending in perspective. In FY2006, seven years ago, total expenditures were \$100,000 higher than proposed in FY13. Also since that year, funding from the State has been reduced by \$728,000 (a 22% decrease) per student, State funding has decreased 27%, and local funding has increased by only 17% (a little more than 2% a year). Clearly, the School Board has done what they need to do to keep costs under control and our educational system affordable.

The requested funding from the City in FY13 is \$2,627,583, a \$248,536 (10.4%) increase over the FY12 contribution. As I have indicated, I do not believe this to be an unreasonable request in light of the various issues they are facing. My concern is the \$280,000 in one time money that is being used to balance the remainder of the budget. \$130,000 of those funds were from an anonymous donation and the remaining \$150,000 is a carry forward of extra funds from FY12 which were windfall revenue as a result of increases in the student population. That increase in students has been projected for FY13 and the windfall cannot be expected in FY14. This means that the FY14 budget is already \$280,000 (5 cents on the real estate tax) out of balance without even considering needed increases. The one bright note is that both the House and the Senate budgets did include additional funding for schools above that proposed by the Governor (which is the figure used by the School Board). I do anticipate that, once adopted, State funding will rise by \$35,000 to \$50,000, allowing us to modify the contribution from the General Fund.



## UTILITY FUND

The Utility Fund continues to remain financially strong with revenues projected to exceed expenditures in FY12. We are, however, facing increased costs in the Utility Fund in the form of increases in the cost of water purchased from the Maury Service Authority and repayment of the \$1,200,000 loan from the General Fund for the water meter upgrade project. I am proposing to re-pay the loan over 10 years at \$120,000 per year. The MSA needs to increase their water rates to begin paying off their Rural Development loan for the water loop project. I believe they will increase their rates by 6% or 7% per year for 3 years to get it to the level that is needed. I am proposing a 3.5% rate increase for both water and sewer rates to cover the increases in that fund. I am hoping that we will be able to continue with modest 3% increases for many years to come in order to keep our rates in line with expenses. I do not foresee any large cost increases in this fund for the next few years.

## FUTURE BUDGETS

While I believe that we have plenty of issues to talk about during the work sessions and public hearings on this budget, my real concern is for the budgets covering the next five years. I don't see things getting much better and, in fact, there will be a number of issues facing us that will require additional expenditures. First, we will be mandated by State law to re-assess all property in FY14 with the new land book to be effective in FY15. Unless the real estate market improves significantly over the next two years, which I don't foresee, the next land book will be less than the present one. This will force an increase in the real estate tax rate in FY15. Second, the school budget will need an influx of at least \$280,000 in additional operating revenues in FY14, equating to 5 cents on the present tax rate. Third, we will be adding a penny to the tax rate each year for the next four years until FY18 when we will have to add an estimated 10 cents to pay the debt on the new Waddell School. Fourth, by FY15 we will be using the transfer station for our solid waste disposal, requiring almost an additional cent in both FY15 and FY16. Fifth, as a region, we will be financing a substantial upgrade to our emergency radio communications system. While the amount of this improvement is not yet known and we hope that we can obtain at least some grant funding for the upgrade, we are still facing a possible 2 cent increase in FY15 and continuing for the next 20 years. The result of all these issues means a projected real estate tax rate of \$0.85 in FY14, gradually increasing to \$1.00 by FY18. Even if the economy improves fairly dramatically, the other local revenues cannot keep up with the other pressures on a budget such as compensation increases, new programs or projects, or other unanticipated issues coming at us from the State or federal governments.

It is clear that we can never project too accurately future events that will shape the City's budget, and certainly, there are other revenue sources that can be discussed to take pressures off the real estate tax, but I do believe that we (both the council and staff) need to look at the services we presently provide, how we perform them, and what are our community's priorities. To this end, staff will be periodically discussing with you ideas that might lead to changes in how we operate or services that may not be a priority. This evaluation should include **all services** with nothing being "off the table". That includes the possibility of consolidating school systems and studying the effects of reverting to a town. These evaluations and discussions will not be accomplished in the next few months but need to be a process that takes place over the next couple of years. I look forward to discussing these issues with you.

**BUDGET TIMETABLE**

The following is a proposed timetable for review and approval of this budget.

<b>Date</b>	<b>Day</b>	<b>Time</b>	<b>Task</b>	<b>Location</b>
April 17	Tuesday	7:30 p.m.	Work Session: School Board, Revenues, Agency Requests	300 E. Washington St.
April 19	Thursday	8:00 p.m.	Public Hearing: Agency Requests and Full Budget	150 S. Main St.
April 24	Tuesday	7:30 p.m.	Work Session	300 E. Washington St.
April 26	Thursday	7:30 p.m.	Work Session	300 E. Washington St.
May 1	Tuesday	7:30 p.m.	Work Session	300 E. Washington St.
May 3	Thursday	8:00 p.m.	Budget Adoption	150 S. Main St.

**ACKNOWLEDGMENTS**

As always, I would like to thank our City Department Heads for their assistance in developing this budget. Also special thanks to Sharon Edwards for her work in preparing the Agency Requests booklet and Gigi Vita for her extensive efforts in producing this document. Finally, Monty Higgins is the key staff person involved in all aspects of this preparation, and without his help I would be unable to complete this crucial task. Thanks to all.

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# **BUDGET SUMMARIES**

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

<u>All Funds Summary</u>	<b>General Fund</b>	<b>School Fund</b>	<b>Utilities Fund</b>	<b>Capital Projects</b>	<b>Total All Funds</b>
<b>REVENUES</b>					
Property Taxes	4,928,600	0	0	0	4,928,600
Other Local Taxes	2,983,800	0	0	0	2,983,800
Charges For Services	929,400	244,801	5,678,000	0	6,852,201
State Support	2,160,800	2,526,469	0	0	4,687,269
Federal Support	30,500	215,657	0	0	246,157
Other Local Support	2,487,100	135,200	7,447	0	2,629,747
<b>TOTAL REVENUE</b>	<b>13,520,200</b>	<b>3,122,127</b>	<b>5,685,447</b>	<b>0</b>	<b>22,327,774</b>
<b>EXPENSES</b>					
Administration	\$1,230,614	\$355,273	\$133,103	\$0	1,718,990
Operations	8,273,946	5,524,037	5,327,344	0	19,125,327
Debt Service	1,334,657	0	0	0	1,334,657
Capital Outlay	1,177,000	20,400	105,000	389,000	1,691,400
<b>TOTAL EXPENSES</b>	<b>12,016,217</b>	<b>5,899,710</b>	<b>5,565,447</b>	<b>389,000</b>	<b>23,870,374</b>
<b>TRANSFERS (IN) OUT</b>					
General Fund	0	-2,627,583	120,000	-389,000	-2,896,583
School Fund	2,627,583	0	0	0	2,627,583
Utility Fund	-120,000	0	0	0	-120,000
Cemetery Fund	17,000	0	0	0	17,000
Capital Projects Fund	389,000	0	0	0	389,000
<b>TOTAL TRANSFERS</b>	<b>2,913,583</b>	<b>-2,627,583</b>	<b>120,000</b>	<b>-389,000</b>	<b>17,000</b>
<b>EXCESS (DEFICIENCY) OF REV. OVER EXP. &amp; TRANSFERS</b>	<b><u>\$-1,409,600</u></b>	<b><u>\$-150,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$-1,559,600</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<u>General Fund Summary</u>	<b>2011 Actual Per Audit</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>REVENUES</b>					
Property Taxes	4,400,433	4,730,500	4,730,500	4,738,800	4,928,600
Other Local Taxes	2,688,313	3,060,600	2,722,500	2,762,800	2,983,800
Permits & Licenses	55,990	32,154	32,154	79,400	36,800
Fines & Forfeitures	99,748	109,900	109,900	100,900	100,600
Use of Money & Property	103,997	105,300	105,300	82,300	86,800
Charges For Services	893,686	953,500	953,500	891,000	929,400
Miscellaneous	3,649,644	2,065,200	2,081,995	2,103,900	2,041,400
Recovered Costs	155,042	214,300	214,300	206,400	221,500
State Non-Categorical	1,279,535	932,400	1,273,227	1,244,600	1,234,900
State Categorical	849,163	917,700	1,009,599	1,024,800	925,900
Federal Categorical	40,627	30,900	36,998	36,665	30,500
Transfers In	0	0	0	0	120,000
<b>TOTAL REVENUES</b>	<b>14,216,178</b>	<b>13,152,454</b>	<b>13,269,973</b>	<b>13,271,565</b>	<b>13,640,200</b>
<b>EXPENDITURES</b>					
General Government Administration	1,178,522	1,266,407	1,301,264	1,283,495	1,230,614
Judicial Administration	266,021	289,628	289,628	257,747	261,553
Public Safety	2,624,211	2,886,322	3,079,441	2,940,761	3,173,286
Public Works	2,699,637	3,021,840	3,114,169	2,884,841	2,998,042
Health, Education, & Welfare	750,684	739,871	742,263	748,855	737,234
Leisure Services	458,663	454,066	454,066	461,747	463,086
Community Development	1,172,090	670,834	975,439	921,649	655,985
Non-departmental	1,159,601	1,505,939	1,510,798	1,522,339	2,496,417
<b>TOTAL EXPENDITURES</b>	<b>10,309,429</b>	<b>10,834,907</b>	<b>11,467,068</b>	<b>11,021,434</b>	<b>12,016,217</b>
<b>TRANSFERS OUT</b>					
To School Fund	3,868,566	2,379,047	2,379,047	2,379,047	2,627,583
To Utility Fund	0	1,200,000	1,200,000	1,200,000	0
To Cemetery Fund	22,750	22,000	22,000	22,000	17,000
To Capital Projects Fund	154,500	783,000	783,000	783,000	389,000
<b>TOTAL TRANSFERS</b>	<b>4,045,816</b>	<b>4,384,047</b>	<b>4,384,047</b>	<b>4,384,047</b>	<b>3,033,583</b>
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	-139,067	-2,066,500	-2,581,142	-2,133,916	-1,409,600
BEGINNING FUND BALANCE	8,902,100	8,763,033	8,763,033	8,763,033	6,629,117
<b>ENDING FUND BALANCE</b>	<b><u>\$8,763,033</u></b>	<b><u>\$6,696,533</u></b>	<b><u>\$6,181,891</u></b>	<b><u>\$6,629,117</u></b>	<b><u>\$5,219,517</u></b>

NOTE: The reserve account for equipment replacement is estimated to be \$195,890 and is included in the ending fund balance on June 30, 2013. Also, the Fire and First Aid reserve funds are included in the ending fund balance for June 30, 2013.

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<u>School Fund Summary</u>	<b>2011 Actual Per Audit</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>REVENUES</b>					
Use of Money & Property	1,909	600	600	600	4,600
Charges For Services	231,915	238,801	238,801	238,801	244,801
Miscellaneous	1,058	600	2,600	2,600	130,600
Recovered Costs	11,803	0	0	0	0
State Categorical	2,619,572	2,605,450	2,605,450	2,605,450	2,526,469
Federal Categorical	411,161	338,808	381,033	381,033	215,657
<b>TOTAL REVENUES</b>	<b>3,277,418</b>	<b>3,184,259</b>	<b>3,228,484</b>	<b>3,228,484</b>	<b>3,122,127</b>
<b>EXPENDITURES</b>					
Instruction	3,901,284	4,271,525	4,556,829	4,556,829	4,401,419
Adm., Attendance, & Health	368,084	355,725	355,725	355,725	355,273
Operation & Maintenance	405,911	483,698	533,698	533,698	483,903
Cafeteria	158,499	170,774	170,774	170,774	172,472
Capital Projects	1,778,862	0	81,823	81,823	0
Non-departmental	2,724	2,300	2,300	2,300	2,300
Federal Programs	281,688	167,931	210,156	210,156	166,387
Technology	288,012	313,834	313,834	313,834	317,956
<b>TOTAL EXPENDITURES</b>	<b>7,185,064</b>	<b>5,765,787</b>	<b>6,225,139</b>	<b>6,225,139</b>	<b>5,899,710</b>
<b>TRANSFERS (IN) OUT</b>					
From General Fund	-3,868,566	-2,379,047	-2,379,047	-2,379,047	-2,627,583
<b>TOTAL TRANSFERS</b>	<b>-3,868,566</b>	<b>-2,379,047</b>	<b>-2,379,047</b>	<b>-2,379,047</b>	<b>-2,627,583</b>
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	-39,080	-202,481	-617,608	-617,608	-150,000
BEGINNING FUND BALANCE	949,582	910,502	910,502	910,502	292,894
<b>ENDING FUND BALANCE (DEFICIT)*</b>	<b><u>\$910,502</u></b>	<b><u>\$708,021</u></b>	<b><u>\$292,894</u></b>	<b><u>\$292,894</u></b>	<b><u>\$142,894</u></b>

NOTE: The School Fund includes \$142,894 as a contingency for State revenue reductions.

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

<u>Utility Fund Summary</u>	<b>2011 Actual Per Audit</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>REVENUES</b>					
Use of Money & Property	0	0	0	0	0
Charges For Services	5,208,727	5,329,200	5,329,200	5,593,500	5,678,000
Miscellaneous	0	0	0	0	7,447
Federal Categorical	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>5,208,727</b>	<b>5,329,200</b>	<b>5,329,200</b>	<b>5,593,500</b>	<b>5,685,447</b>
<b>EXPENDITURES</b>					
Administration	118,858	134,322	134,322	132,856	133,103
Water Operations	1,575,402	1,588,631	1,588,631	1,572,932	1,708,435
Wastewater Operations	2,798,619	3,187,217	3,187,217	3,082,846	3,165,386
Non-departmental	230,842	322,083	322,083	315,209	573,523
<b>TOTAL EXPENDITURES</b>	<b>4,723,721</b>	<b>5,232,253</b>	<b>5,232,253</b>	<b>5,103,843</b>	<b>5,580,447</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>485,006</b>	<b>96,947</b>	<b>96,947</b>	<b>489,657</b>	<b>105,000</b>
<b>ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO NET CASH FOR:</b>					
Depreciation Expense	99,992	143,436	143,436	143,436	169,750
Investment In Fixed Assets	-214,690	-1,505,000	-1,554,047	-1,553,335	-105,000
Debt Service Costs	0	0	0	0	0
Interfund Loan from General Fund	0	1,200,000	1,200,000	1,200,000	0
Miscellaneous	96,378	0	0	0	0
<b>NET CASH - INCREASE (DECREASE)</b>	<b>466,686</b>	<b>-64,617</b>	<b>-113,664</b>	<b>279,758</b>	<b>169,750</b>
BEGINNING CASH POSITION	206,744	673,430	673,430	673,430	953,188
<b>ENDING CASH POSITION</b>	<b><u>\$673,430</u></b>	<b><u>\$608,813</u></b>	<b><u>\$559,766</u></b>	<b><u>\$953,188</u></b>	<b><u>\$1,122,938</u></b>

Note: The Utility Fund will have a balance of \$1,080,000 due to the General Fund on 6/30/2013.



## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

<u>Capital Projects Fund Summary</u>	<b>2011 Actual Per Audit</b>	<b>2012 Adopted Budget</b>	<b>2,012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>REVENUES</b>					
Contributions-General	0	15,750	15,750	15,750	0
Rockbridge County	0	15,750	15,750	15,750	0
State Categorical	24,403	0	700,000	700,597	0
Federal Categorical	125,978	152,000	634,572	634,572	0
<b>TOTAL REVENUES</b>	<b>150,381</b>	<b>183,500</b>	<b>1,366,072</b>	<b>1,366,669</b>	<b>0</b>
<b>EXPENDITURES</b>					
Parks & Recreation	51,624	183,500	404,030	404,030	64,000
Streets, Parking, & Sidewalks	142,791	12,000	420,741	420,741	20,000
Municipal Facilities	24,403	771,000	1,591,500	1,582,959	305,000
<b>TOTAL EXPENDITURES</b>	<b>218,818</b>	<b>966,500</b>	<b>2,416,271</b>	<b>2,407,730</b>	<b>389,000</b>
<b>TRANSFERS (IN) OUT</b>					
From General Fund	-154,500	-783,000	-783,000	-783,000	-389,000
<b>TOTAL TRANSFERS</b>	<b>-154,500</b>	<b>-783,000</b>	<b>-783,000</b>	<b>-783,000</b>	<b>-389,000</b>
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	86,063	0	-267,199	-258,061	0
BEGINNING FUND BALANCE	185,226	271,289	271,289	271,289	13,228
<b>ENDING FUND BALANCE</b>	<b><u>\$271,289</u></b>	<b><u>\$271,289</u></b>	<b><u>\$4,090</u></b>	<b><u>\$13,228</u></b>	<b><u>\$13,228</u></b>

# GENERAL FUND

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Revenues</b>		<b>2011 Actual Revenues</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Property Taxes</b>						
1011.0101	Real Property-Current	3,674,875	4,143,400	4,143,400	4,120,600	4,340,600
1011.0102	Real Property-Delinquent	55,869	56,200	56,200	68,000	53,700
1011.0201	Public Service Corp.	102,053	91,400	91,400	115,800	98,500
1011.0301	Personal Prop.-Current	508,344	533,900	533,900	555,500	566,600
1011.0302	Personal Prop.-Delinquent	11,233	15,200	15,200	17,400	16,700
1011.0305	Provision-Uncollectible	0	-160,000	-160,000	-183,100	-191,600
1011.0601	Penalties (All)	32,386	27,800	27,800	26,300	27,700
1011.0602	Interest (All)	15,673	22,600	22,600	18,300	16,400
<b>Property Taxes TOTAL:</b>		<b>4,400,433</b>	<b>4,730,500</b>	<b>4,730,500</b>	<b>4,738,800</b>	<b>4,928,600</b>
<b>Other Local Taxes</b>						
1012.0101	Local Sales Tax	785,995	796,200	796,200	802,900	819,000
1012.0201	Consumers Utility Tax	312,810	313,900	313,900	308,300	311,300
1012.0204	Business Consumption Tax	27,617	28,000	28,000	25,300	27,100
1012.0306	Business License Tax	513,546	540,000	540,000	542,700	542,700
1012.0402	Communications S. & U. Ta	0	338,100	0	0	0
1012.0601	Bank Stock Taxes	136,218	124,300	124,300	107,000	118,500
1012.0701	Recordation Taxes	50,127	52,300	52,300	46,200	48,100
1012.1001	Transient Occupancy Tax	217,279	208,400	208,400	227,700	230,000
1012.1101	Meals Tax	644,721	659,400	659,400	702,700	887,100
<b>Other Local Taxes TOTAL:</b>		<b>2,688,313</b>	<b>3,060,600</b>	<b>2,722,500</b>	<b>2,762,800</b>	<b>2,983,800</b>
<b>Permits &amp; Licenses</b>						
1013.0101	Dog Licenses	4,552	4,300	4,300	5,700	5,700
1013.0308	Building & Zoning Permits	50,324	27,054	27,054	72,600	30,000
1013.0331	Excavation Permits	1,000	700	700	1,000	1,000
1013.0332	Hunting & Fishing Permits	114	100	100	100	100
<b>Permits &amp; Licenses TOTAL:</b>		<b>55,990</b>	<b>32,154</b>	<b>32,154</b>	<b>79,400</b>	<b>36,800</b>
<b>Fines &amp; Forfeitures</b>						
1014.0101	Court Fines	45,461	60,900	60,900	53,500	51,200
1014.0102	Parking Fines	43,485	39,900	39,900	37,500	39,500
1014.0103	Courthouse Maint. Fee	78	0	0	400	400
1014.0104	Courthouse Const. Fees	8,815	8,800	8,800	8,800	8,800
1014.0802	Forfeited Assets (Local)	1,909	300	300	700	700
<b>Fines &amp; Forfeitures TOTAL:</b>		<b>99,748</b>	<b>109,900</b>	<b>109,900</b>	<b>100,900</b>	<b>100,600</b>
<b>Revenue from Use of Money and Property</b>						
1015.0102	Interest-General	36,260	25,000	25,000	15,000	15,000
1015.0104	Interest-Cemetery	31,321	37,200	37,200	36,300	35,900
1015.0117	Interest-Bond Account	1,974	0	0	0	0
1015.0201	Rents And Rebates	28,011	43,100	43,100	31,000	31,000
1015.2012	Interest-OPEB Liab. Res.	147	0	0	0	0

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Revenues</b>		<b>2011 Actual Revenues</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
1015.3201	Interest-Fire Reserve A	264	0	0	0	0
1015.3204	Interest-First Aid Reserve	6,020	0	0	0	0
1015.8111	Threshold Housing Rents	0	0	0	0	4,900
<b>Rev fr Use of Money &amp; Prop. TOTAL:</b>		<b>103,997</b>	<b>105,300</b>	<b>105,300</b>	<b>82,300</b>	<b>86,800</b>
<b>Charges For Services</b>						
1016.0706	Community Activity Supp	6,878	7,100	7,100	7,100	6,800
1016.0805	Refuse Fees	133,989	138,500	138,500	139,000	138,600
1016.0806	Landfill Fees	134,689	152,600	152,600	132,100	129,600
1016.1302	Swimming Pool Admission	70,617	77,000	77,000	72,300	75,000
1016.1303	Swimming Pool Concessio	17,950	17,300	17,300	16,400	17,000
1016.1309	Burial Spaces	29,250	25,500	25,500	31,600	29,800
1016.1310	Grave Opening/Closing	31,400	22,000	22,000	16,900	40,900
1016.1905	Penalties	110	100	100	100	100
1016.2000	False Alarm Response Ca	550	1,000	1,000	400	500
1016.2500	Misc. Fees-Finance	57,505	57,500	57,500	63,100	63,100
1016.2901	Misc. Fees-VJCCCA Serv.	4,671	4,700	4,700	4,700	4,700
1016.3000	Misc. Fees-Police	6,788	6,400	6,400	6,400	6,400
1016.3202	Misc. Fees-Fire	5	0	0	0	0
1016.3203	Rescue Service Fees	351,519	386,000	386,000	330,000	350,000
1016.4000	Misc. Fees-Public Works	27,376	14,300	14,300	27,000	20,000
1016.4001	Misc. Fees-Pub Wks ME	12,927	36,000	36,000	36,000	36,000
1016.5820	Farmer's Market Service	3,167	2,200	2,200	3,000	3,000
1016.5900	Misc. Fees-Youth Service	4,295	5,300	5,300	4,800	7,900
1016.9999	Misc. User Fees	0	0	0	100	0
<b>Charges For Services TOTAL :</b>		<b>893,686</b>	<b>953,500</b>	<b>953,500</b>	<b>891,000</b>	<b>929,400</b>
<b>Misc. Revenue</b>						
1018.0200	Contributions-General	259,746	269,400	269,400	266,700	248,600
1018.0201	County Revenue Sharing	1,728,590	1,710,900	1,710,900	1,718,400	1,704,800
1018.1000	Bond Proceeds	1,530,000	0	0	0	0
1018.3201	Contributions-Fire Rescue	8,637	0	0	0	0
1018.3204	Contributions-First Aid	1,950	0	0	0	0
1018.5900	Contributions-Youth Ser	1,500	1,500	1,500	1,500	1,500
1018.9000	Salvaged Equipment	9,135	2,500	7,875	9,000	2,500
1018.9001	Gain On Gfa Disposal	1,157	0	0	500	0
1018.9902	Charges In Lieu Of Taxes	58,216	60,900	60,900	60,700	64,000
1018.9912	Misc. Revenue	50,658	20,000	31,420	47,100	20,000
1018.9913	Misc. Rev-VPA	55	0	0	0	0
<b>Misc. Revenue TOTAL:</b>		<b>3,649,644</b>	<b>2,065,200</b>	<b>2,081,995</b>	<b>2,103,900</b>	<b>2,041,400</b>

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

<b>Fund 01 - General Fund Revenues</b>		<b>2011 Actual Revenues</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Recovered Costs</b>						
1019.0102	Jt.Svcs/Fire & Rescue	153,283	211,300	211,300	204,600	219,700
1019.4103	Jt Svcs/Parking Garage	1,759	3,000	3,000	1,800	1,800
<b>Recovered Costs TOTAL:</b>		<b>155,042</b>	<b>214,300</b>	<b>214,300</b>	<b>206,400</b>	<b>221,500</b>
<b>State - Non-categorical</b>						
1022.0103	Motor Veh. Carriers Tax	289	300	300	300	300
1022.0104	Motor Vehicle Rental Tax	2,501	2,000	2,000	2,000	2,000
1022.0105	Mobile Home Title Tax	330	100	100	100	100
1022.0106	Recordation Taxes	15,900	14,100	14,100	17,900	16,100
1022.0303	State PPTRA	581,200	581,200	581,200	581,200	581,200
1022.0307	Short Term Rental Tax	2,672	1,000	1,000	1,000	1,000
1022.0403	Communications S&U Tax	334,931	0	338,100	313,900	298,200
1023.0301	Commissioner Of Revenue	70,772	71,400	71,400	67,200	69,300
1023.0401	Treasurer	55,887	56,700	56,700	53,100	54,700
1023.0601	Electoral Board	27,650	27,500	30,227	29,800	28,400
1023.0801	Law Enforcement	187,403	178,100	178,100	178,100	183,600
<b>State - Non-Categorical TOTAL:</b>		<b>1,279,535</b>	<b>932,400</b>	<b>1,273,227</b>	<b>1,244,600</b>	<b>1,234,900</b>
<b>State - Categorical</b>						
1024.0102	Public Assistance/Welfare	229,340	233,000	233,000	233,000	229,300
1024.0405	State Fire Grant	11,596	19,200	32,325	31,300	18,200
1024.0406	State Street Maint. Rev	543,402	602,700	681,474	697,700	618,900
1024.0411	EMS-Four For Life	3,941	3,500	3,500	3,500	3,500
1024.0412	VJCCCA Grant	55,760	54,300	54,300	54,300	56,000
1024.0416	Arts Challenge Grant	5,000	5,000	5,000	5,000	0
1024.0448	Other Categorical Revenue	-551	0	0	0	0
1024.0802	Forfeited Asset Sharing	675	0	0	0	0
<b>State - Categorical TOTAL:</b>		<b>849,163</b>	<b>917,700</b>	<b>1,009,599</b>	<b>1,024,800</b>	<b>925,900</b>
<b>Federal - Categorical</b>						
1033.0102	Federal Public Assistance	21,610	22,000	22,000	22,000	22,000
1033.0112	CJS Grant	879	3,500	3,500	3,500	3,500
1033.0113	DMV Grants	7,853	5,000	7,773	7,773	5,000
1033.0420	Dept. of Forestry Grant	9,840	0	3,325	2,992	0
1033.0802	Forfeited Asset Sharing	445	400	400	400	0
<b>Federal - Categorical TOTAL:</b>		<b>40,627</b>	<b>30,900</b>	<b>36,998</b>	<b>36,665</b>	<b>30,500</b>
<b>Transfers In</b>						
1041.0515	From Utility Fund	0	0	0	0	120,000
<b>Transfers In TOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,000</b>

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

Fund 01 - General Fund <b>Revenues</b>		2011 Actual Revenues	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Fund Balance</b>						
1042.9999	Appropriated Fund Balance	0	2,066,500	2,581,142	2,133,916	1,409,600
<b>Fund Balance TOTAL:</b>		<b>0</b>	<b>2,066,500</b>	<b>2,581,142</b>	<b>2,133,916</b>	<b>1,409,600</b>
<b>GENERAL FUND TOTAL:</b>		<b><u>14,216,178</u></b>	<b><u>15,218,954</u></b>	<b><u>15,851,115</u></b>	<b><u>15,405,481</u></b>	<b><u>15,049,800</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Organization Function Sub-Function</b>		<b>2011 Actual Expenses</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>General Government</b>						
1101	City Council	52,066	49,950	49,950	48,659	49,768
1201	City Manager	175,361	181,129	195,129	194,327	182,506
1204	City Attorney	44,294	59,932	59,932	59,792	62,267
1205	Human Resources	57,114	64,220	64,220	64,220	64,802
1209	Commissioner Of Revenue	216,251	224,204	224,204	222,657	227,854
1210	Reassessment	2,648	2,500	2,500	2,500	2,500
1213	Treasurer	165,682	194,486	206,475	197,319	164,339
1214	Finance	276,633	286,913	286,913	280,571	275,125
1251	Information Technology	137,487	145,836	150,836	151,141	139,430
1310	Electoral Board	50,986	57,237	61,105	62,309	62,023
<b>General Government TOTAL :</b>		<b>1,178,522</b>	<b>1,266,407</b>	<b>1,301,264</b>	<b>1,283,495</b>	<b>1,230,614</b>
<b>Judicial Administration</b>						
2101	Judicial Services	204,592	230,580	230,580	199,500	200,882
2901	VJCCCA Services	61,429	59,048	59,048	58,247	60,671
<b>Judicial Administration TOTAL:</b>		<b>266,021</b>	<b>289,628</b>	<b>289,628</b>	<b>257,747</b>	<b>261,553</b>
<b>Public Safety</b>						
3101	Police	1,674,381	1,685,555	1,680,520	1,680,511	1,761,748
3201	Fire - Reserve Fund	10,852	12,500	20,970	14,020	15,200
3202	Fire	296,830	1,045,478	1,080,162	970,677	1,018,108
3203	First Aid	519,932	0	0	0	0
3204	First Aid - Reserve Fund	3,948	5,000	160,000	160,000	220,000
3305	Juv. & Adult Detention	53,999	66,318	66,318	56,318	76,292
3501	Special Services	64,269	71,471	71,471	59,235	81,938
<b>Public Safety TOTAL :</b>		<b>2,624,211</b>	<b>2,886,322</b>	<b>3,079,441</b>	<b>2,940,761</b>	<b>3,173,286</b>
<b>Public Works</b>						
4000	Public Works Administration	108,572	116,672	116,672	129,903	134,978
4050	Public Works Labor Pool	211,526	233,555	233,555	222,052	245,968
4102	Streets & Sidewalks	317,242	317,762	317,762	295,887	314,228
4103	Courthouse Parking Deck	17,770	15,546	15,546	18,260	18,072
4104	Equipment Operations	231,918	281,433	281,433	237,628	267,594
4110	General Adm./Misc	33,073	33,764	33,764	33,764	34,047
4120	Structures/Bridges Maint.	5,397	35,469	35,469	184,847	132,775
4130	Pavement Maintenance	157,344	137,809	216,583	42,054	48,395
4131	Drainage Maintenance	50,638	58,391	58,391	65,160	60,784
4133	Snow & Ice Removal	59,197	73,910	73,910	37,716	75,110
4140	Traffic Control Device Maint.	120,831	109,591	109,591	106,453	106,324
4141	Other Traffic Services	116,920	153,780	153,780	123,350	159,165
4142	Street Emergency Needs	0	0	0	2,263	2,300

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Organization Function Sub-Function</b>		<b>2011 Actual Expenses</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
4150	Community Activity Support	45,788	48,109	51,164	53,572	44,816
4200	Solid Waste Management	818,537	886,531	886,531	827,424	880,320
4301	Building Maintenance	89,200	125,493	135,993	117,250	120,907
4410	Park Maintenance	200,237	255,138	255,138	271,111	206,539
4420	Cemeteries Maintenance	115,447	138,887	138,887	116,147	145,720
<b>Public Works TOTAL:</b>		<b>2,699,637</b>	<b>3,021,840</b>	<b>3,114,169</b>	<b>2,884,841</b>	<b>2,998,042</b>
<b>Health, Education, &amp; Welfare</b>						
5101	Health, Education & Welfare	684,088	665,828	668,220	674,920	661,965
5900	Youth Services Office	66,596	74,043	74,043	73,935	75,269
<b>Health, Education &amp; Welfare TOTAL:</b>		<b>750,684</b>	<b>739,871</b>	<b>742,263</b>	<b>748,855</b>	<b>737,234</b>
<b>Leisure Services</b>						
7200	Leisure Services Contributio	334,919	334,788	334,788	340,492	342,893
7250	Municipal Swimming Pool	123,744	119,278	119,278	121,255	120,193
<b>Leisure Services TOTAL:</b>		<b>458,663</b>	<b>454,066</b>	<b>454,066</b>	<b>461,747</b>	<b>463,086</b>
<b>Community Development</b>						
8110	Planning & Development	331,755	332,087	350,144	350,093	309,713
8111	Housing Program	13,496	2,300	2,300	3,700	4,900
8118	RE Lee Relocation Assist.	0	0	100,000	48,856	0
8120	Water Quality Management	0	5,000	12,656	12,000	5,000
8140	Tree Board	39,982	31,603	34,928	34,803	32,676
8200	Com. Dev. Contributions	786,857	299,844	475,411	472,197	303,696
<b>Community Development TOTAL:</b>		<b>1,172,090</b>	<b>670,834</b>	<b>975,439</b>	<b>921,649</b>	<b>655,985</b>
<b>Non-Departmental</b>						
9103	General Insurance	0	2,300	2,300	2,300	2,300
9105	Photocopying Services	-2,980	-3,000	-3,000	-6,600	-4,500
9301	Contingency	1,796	51,500	36,359	51,500	51,500
9310	Non-departmental	37,923	120,400	140,400	140,400	1,112,460
9350	Interfund Transfers	4,045,816	4,384,047	4,384,047	4,384,047	3,033,583
9401	Debt Service	1,369,051	1,334,739	1,334,739	1,334,739	1,334,657
<b>Non-Departmental TOTAL:</b>		<b>5,451,606</b>	<b>5,889,986</b>	<b>5,894,845</b>	<b>5,906,386</b>	<b>5,530,000</b>
<b>Fund 01 TOTAL:</b>		<b><u>14,601,434</u></b>	<b><u>15,218,954</u></b>	<b><u>15,851,115</u></b>	<b><u>15,405,481</u></b>	<b><u>15,049,800</u></b>



**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Expenses</b>		<b>2011 Actual Expenses</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Personnel Services</b>						
1001	Full - Time Wages	2,113,744	2,440,288	2,440,288	2,343,432	2,410,186
1002	Overtime	129,973	143,419	143,419	168,266	162,070
1003	Part - Time Wages	239,803	289,570	320,260	302,213	269,442
1004	Misc. Fees Overtime	0	0	0	2,571	3,000
1041	Pwks Regular Wages	576,364	651,205	747,205	698,899	752,976
1042	Pwks Overtime Wages	48,423	66,937	66,937	46,312	53,727
1099	Call - Out Pay	38,379	45,000	45,000	38,400	36,994
1520	Wages - Substitutes	2,341	3,984	3,984	3,984	4,775
<b>Personnel Services TOTAL:</b>		<b>3,149,027</b>	<b>3,640,403</b>	<b>3,767,093</b>	<b>3,604,077</b>	<b>3,693,170</b>
<b>Fringe Benefits</b>						
2001	Fica	226,088	278,409	288,078	269,188	282,032
2002	Retirement	388,632	459,892	474,070	454,525	557,630
2005	Medical Insurance	591,351	658,594	683,074	655,252	720,772
2006	Life Insurance	7,300	8,630	8,899	8,366	41,369
2009	Unemployment Insurance	3,156	3,300	3,300	2,550	3,300
2011	Worker's Comp Insurance	60,246	88,191	90,709	91,602	90,171
2012	ARC-OPEB Liability Res.	15,781	14,400	14,400	14,400	14,900
2019	Line of Duty Insurance	0	8,800	8,800	8,750	9,300
<b>Fringe Benefits TOTAL:</b>		<b>1,292,554</b>	<b>1,520,216</b>	<b>1,571,330</b>	<b>1,504,633</b>	<b>1,719,474</b>
<b>Contractual Services</b>						
3001	Temporary Labor	5,049	5,000	5,000	5,000	5,000
3002	Professional Services	171,530	206,759	243,286	221,221	136,738
3004	Repairs & Maintenance	241,338	208,402	287,176	271,658	223,267
3005	Maintenance Svc Contract	79,679	105,412	95,412	72,699	88,927
3006	Printing & Binding	9,451	11,450	11,450	9,475	10,750
3007	Advertising	11,877	10,475	11,175	13,028	11,403
3008	Laundry & Dry Cleaning	7,214	7,800	7,800	8,200	8,300
3009	Svcs Of Other Govts	3,193	3,200	3,200	3,200	3,200
3018	Bank Activity Charge	-670	200	200	200	200
3021	Victim Witness Coordinator	6,480	6,480	6,480	6,450	5,832
3023	Court Offices	198,112	224,000	224,000	193,000	195,000
3024	Landfill Contract	226,091	238,000	238,000	211,300	220,000
3025	Recycling Center	3,352	5,000	5,000	250	250
3028	Computer Software	13,045	11,290	11,290	17,039	18,330
3029	VJCCCA Services	0	500	500	250	868
3099	Outside Data Processing	7,100	7,100	7,100	7,230	7,100
3117	Lot Cleaning	850	1,500	1,500	900	1,500
3203	Contractual Response Se	340,549	31,000	31,000	94,321	0

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Expenses</b>		<b>2011 Actual Expenses</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
3302	Jail Contract	51,359	65,000	65,000	55,000	75,000
<b>Contractual Services TOTAL:</b>		<b>1,375,599</b>	<b>1,148,568</b>	<b>1,254,569</b>	<b>1,190,421</b>	<b>1,011,665</b>
<b>Internal Services</b>						
4002	Inside Vehicle Maint &	-100,837	-74,076	-74,076	-121,814	-92,056
4004	Photocopying Services	-13	-835	-735	-4,152	-2,085
4010	Special Projects - Pwks	6,867	9,100	9,100	9,700	10,100
<b>Internal Services TOTAL:</b>		<b>-93,983</b>	<b>-65,811</b>	<b>-65,711</b>	<b>-116,266</b>	<b>-84,041</b>
<b>Other Charges</b>						
5101	Electrical Service	72,178	73,995	73,995	72,217	77,375
5102	Heating Services	34,427	49,130	49,130	24,184	36,020
5103	Water & Sewer Services	19,963	20,246	20,246	20,855	21,320
5104	Street Lighting	66,708	77,170	77,170	72,600	74,670
5201	Postal & Messenger Svcs	16,880	18,623	18,623	16,293	19,307
5202	Electronic Data Services	12,852	11,740	11,740	10,700	12,900
5203	Telephone	19,350	20,601	21,201	18,393	20,609
5204	Cellular Telephone Services	18,634	19,080	19,080	29,389	34,360
5306	Surety Bonds	471	518	518	518	530
5308	General Liability Insurance	166,787	182,574	182,574	190,311	196,020
5310	Umbrella Policy	24,007	26,407	26,407	25,883	26,659
5312	Self Insurance Program	189	6,000	6,000	1,000	6,000
5399	Insurance Allocation	-100,990	-113,566	-113,566	-117,613	-123,883
5401	Office Supplies	7,435	11,475	11,975	9,750	11,750
5403	Agricultural Svc/Supplies	6,296	4,350	4,350	4,950	4,700
5404	Medical Supplies	16,689	14,580	14,580	19,130	14,730
5405	Janitorial Supplies	7,145	9,167	9,167	8,851	9,101
5406	Generator Supplies	368	500	500	200	500
5407	Repair & Maint Supplies	25,370	28,509	28,509	20,295	26,816
5408	Vehicle/Equip Supplies	369,161	414,250	415,200	409,100	425,500
5409	Police Supplies	8,268	10,000	10,000	10,300	12,000
5410	Uniform & Wearing Apparel	34,963	36,850	36,850	35,050	40,350
5411	Books & Subscriptions	6,292	5,808	5,808	3,831	4,825
5413	Other Operating Supplies	224,757	217,944	217,944	201,528	216,088
5414	Merchandise For Resale	6,370	9,000	9,000	8,000	8,100
5415	Recreation Supplies	6,239	5,500	5,500	5,606	5,500
5417	Photocopying Supplies	1,728	1,900	1,900	2,100	2,100
5419	Flag Supplies	0	0	3,055	3,055	1,500
5426	Chemical Supplies	4,353	6,000	6,000	6,110	6,000
5428	Data Processing Supplies	15,153	14,503	14,503	11,586	11,872
5430	Asphalting Materials	3,425	9,236	9,236	12,563	9,236
5449	Fire Prevention Supplies	0	0	1,520	2,350	3,000

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Expenses</b>		<b>2011 Actual Expenses</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
5450	Crime Prevention Supplies	622	3,000	3,000	2,000	3,000
5477	Durable Goods	53,837	43,677	69,814	54,670	52,510
5501	Travel & Training	34,895	53,165	57,787	44,690	59,725
5502	Travel - Business/Promo	3,051	9,400	9,400	9,195	10,000
5506	Travel - Vehicle Allowance	4,000	4,000	4,000	4,000	4,000
5640	Healthier Living Task Force	656	1,000	1,000	1,000	1,000
<b>Other Charges TOTAL:</b>		<b>1,192,529</b>	<b>1,306,332</b>	<b>1,343,716</b>	<b>1,254,640</b>	<b>1,345,790</b>
<b>Agency Contributions</b>						
5601	State Health Department	49,419	52,000	52,000	56,000	55,000
5602	Community Services Board	38,494	38,419	38,419	38,419	34,577
5603	CSB - Pep Grant	5,581	5,570	5,570	5,570	5,013
5605	Regional Library Service	156,592	156,592	156,592	156,592	156,592
5606	Permits To State Agencies	285	100	100	585	285
5608	Payments To Juvenile Det.	2,640	1,318	1,318	1,318	1,292
5609	Rockbridge SPCA	14,630	8,450	8,450	8,450	9,000
5610	Property Tax Payments	1,516	1,500	1,500	1,500	1,500
5613	Project Horizon	4,500	4,500	4,500	4,500	4,050
5614	Rockbridge Free Clinic	7,000	6,000	6,000	6,000	5,400
5615	RATS (Rk Area Trans Sys)	8,000	8,000	8,000	8,000	7,200
5616	Regional Transit System	18,000	18,000	18,000	18,000	18,000
5618	Drug Task Force Account	6,238	4,000	6,692	6,692	4,000
5621	DSLCC - Local Center	22,472	22,472	22,472	22,472	22,472
5630	Social Services Adm.	42,224	43,746	43,746	43,746	46,519
5632	Tax Relief-Elderly/Disabled	33,514	35,500	35,500	35,500	35,500
5633	TAP (Total Act Against Pov)	8,075	8,075	8,075	8,075	7,267
5634	VPAS (VA Public Assist)	14,730	14,730	14,730	14,730	14,730
5635	RAOC (Rk Area Occup C)	6,067	6,067	6,067	6,067	5,460
5636	Hospice	2,000	2,000	2,000	2,000	1,800
5637	Blue Ridge Legal Service	995	995	995	995	895
5638	Senior Center	8,673	8,800	8,800	7,500	8,023
5639	Yellow Brick Road	5,000	5,000	5,000	5,000	4,500
5645	Horse Center Foundation	71,505	73,600	73,600	75,900	76,666
5650	Payments For Cultural Act.	5,500	6,750	6,750	6,750	6,300
5651	FAIR (Fine Arts in Rock.)	3,000	3,000	3,000	3,000	0
5652	Lime Kiln Arts	7,000	7,000	7,000	7,000	0
5654	Indoor Swimming Pool	7,500	7,500	7,500	7,500	7,500
5657	Regional Tourism	180,904	179,447	179,447	179,447	185,581
5658	Rockbridge Area Network	0	0	89,022	89,022	0
5661	Chamber Downtown Devel.	60,000	65,000	65,000	65,000	65,000
5662	Chamber Of Commerce	2,500	2,500	2,500	2,500	2,250

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Expenses</b>		<b>2011 Actual Expenses</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
5663	Soil & Water Cons. Dist.	2,000	2,000	2,000	2,000	1,800
5664	SVP - District IV	9,166	9,166	9,166	9,166	8,945
5667	R.E. Lee Hotel/Rest. Proj.	498,920	0	83,500	83,284	0
5670	Cooperative Extension	19,302	19,881	19,881	16,883	18,000
5677	Habitat For Humanity	4,300	4,300	4,300	4,300	3,870
5678	RARA (Rk Area Rehab)	2,000	2,000	2,000	2,000	2,000
5679	Rk Area Rental Assistance	4,662	3,954	3,954	3,954	3,559
5685	CSPDC (Central Shen Planning Dist Commission)	12,109	12,861	12,861	12,861	12,227
5691	To Central Dispatch Center	172,028	180,970	180,970	180,970	217,496
5699	Payments To RARO	84,822	82,596	82,596	86,000	98,085
<b>Agency Contributions TOTAL:</b>		<b>1,603,863</b>	<b>1,114,359</b>	<b>1,289,573</b>	<b>1,295,248</b>	<b>1,158,354</b>
<b>Miscellaneous</b>						
5801	Dues & Memberships	10,492	11,015	11,015	10,703	11,160
5802	Police Accreditation	1,808	400	400	200	400
5803	Employee Relations	11,810	20,100	20,100	19,900	17,500
5813	Bad Debt Expense	1,796	1,500	1,500	1,500	1,500
5815	Other Charges	0	0	0	0	84,560
5820	Farmer's Market Service	2,380	2,300	5,345	5,345	3,000
5854	Rehab. Bldg Tax Abatement	6,385	13,000	13,000	13,000	13,000
5864	Smoke House	100	100	100	100	100
5886	Building Permit Surcharge	741	1,000	1,000	600	1,000
5888	VML Grant Purchases	0	2,000	2,000	851	2,000
5893	DMV Grant Purchases	0	5,000	7,773	5,000	5,000
5897	DCJS Grant Purchases	1,053	3,500	3,500	3,500	3,500
5898	Miscellaneous	0	0	2,770	1,221	0
5899	State Grant Purchases	19,440	22,740	35,865	35,865	78,400
5907	DOF-Invasive Plant Remov.	2,500	0	0	0	0
5908	DOF-Sustainable Canopy	4,628	0	2,700	2,575	0
5909	DOF-Tomorrow's Shade	1,859	0	625	625	0
5998	Matching WQM Grant Fund	0	5,000	12,656	12,000	5,000
6012	VPA-Client Services	402,682	380,000	380,000	384,000	380,000
6013	Spec. Welfare-Client Service	0	0	2,392	2,392	0
6014	Security Deposits	0	0	51,030	22,368	0
<b>Miscellaneous TOTAL:</b>		<b>467,674</b>	<b>467,655</b>	<b>553,771</b>	<b>521,745</b>	<b>606,120</b>
<b>Capital Outlay</b>						
7001	Machinery & Equipment	0	0	0	0	185,500
7005	Motor Vehicles & Equip	22,142	106,000	281,000	281,000	982,500

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 01 - General Fund Expenses</b>		<b>2011 Actual Expenses</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
7007	Adp Equipment/Software	8,805	0	11,989	11,989	0
7012	Public Safety Equipment	0	0	0	0	9,000
<b>Capital Outlay TOTAL:</b>		<b>30,947</b>	<b>106,000</b>	<b>292,989</b>	<b>292,989</b>	<b>1,177,000</b>
<b>Leases And Rentals</b>						
8001	Lease/Rent Of Equipment	21,218	20,250	20,250	19,522	20,050
8003	Parking Lot Rent	6,306	6,510	6,510	6,306	6,510
<b>Leases And Rentals TOTAL:</b>		<b>27,524</b>	<b>26,760</b>	<b>26,760</b>	<b>25,828</b>	<b>26,560</b>
<b>Debt Service Costs</b>						
9001	Debt Service - Principal	250,000	255,000	255,000	255,000	265,000
9002	Debt Service - Interest	504,345	495,033	495,033	495,033	484,951
9009	2009 LDMS Bonds-Principal	494,706	494,706	494,706	494,706	494,706
9010	2010 LDMS Bonds-Principal	90,000	90,000	90,000	90,000	90,000
<b>Debt Service Costs TOTAL:</b>		<b>1,339,051</b>	<b>1,334,739</b>	<b>1,334,739</b>	<b>1,334,739</b>	<b>1,334,657</b>
<b>Interfund Charges</b>						
9100	Equip. Rep. Contribution	246,330	245,116	245,116	245,116	245,116
9105	Services of Pwks - Streets	17,226	17,586	17,586	17,586	17,734
9109	Svcs of Youth Services	15,572	14,529	14,529	13,830	14,934
9112	Svcs to VJCCCA Services	-15,572	-14,529	-14,529	-13,830	-14,934
9130	Svcs of Pwks - Schools	0	0	-122,306	-122,306	-122,306
9151	Svcs of Technology	0	31,000	31,000	31,000	36,225
<b>Interfund Charges TOTAL:</b>		<b>263,556</b>	<b>293,702</b>	<b>171,396</b>	<b>171,396</b>	<b>176,769</b>
<b>Transfers Out</b>						
9202	To School Fund	3,868,566	2,379,047	2,379,047	2,379,047	2,627,583
9205	To Utility Fund	0	1,200,000	1,200,000	1,200,000	0
9207	To Cemetery Fund	22,750	22,000	22,000	22,000	17,000
9208	To Capital Projects Fund	154,500	783,000	783,000	783,000	389,000
<b>Transfers Out TOTAL:</b>		<b>4,045,816</b>	<b>4,384,047</b>	<b>4,384,047</b>	<b>4,384,047</b>	<b>3,033,583</b>
<b>Housing Projects</b>						
9646	311 Massie St.	7,419	0	0	0	0
9647	313 Massie St.	1,757	0	0	0	0
<b>Housing Projects TOTAL:</b>		<b>9,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Uses Of Funds</b>						
9901	Svcs To Water/Wastewater	-101,899	-108,016	-108,016	-108,016	-199,301
9959	Contingency	0	50,000	34,859	50,000	50,000
<b>Other Uses Of Funds TOTAL:</b>		<b>-101,899</b>	<b>-58,016</b>	<b>-73,157</b>	<b>-58,016</b>	<b>-149,301</b>
<b>General Fund TOTAL:</b>		<b>14,601,434</b>	<b>15,218,954</b>	<b>15,851,115</b>	<b>15,405,481</b>	<b>15,049,800</b>

# **General Government And Administration**

### City Council (1-1101)

The City Council is the legislative and policy-making body of the City. It is comprised of six residents who are elected at large. The Mayor, who is independently elected, is presiding officer.

The responsibilities of the City Council include:

- enacting ordinances, resolutions, and orders necessary for the proper governing of the City's affairs;
- reviewing and adopting the annual budget;
- reviewing and deciding on recommendations from various boards and commissions;
- appointing a City Manager, City Attorney, Clerk of Council and residents to various boards and commissions;
- establishing policies and measures to promote the general welfare of the City and safety and health of its residents; and
- representing the City at official functions and with other organizations.

City Council conducts its business in public sessions held in the courtroom of the Rockbridge County Administrative Offices (150 South Main Street) on the first and third Thursdays of each month.

#### ***Significant Changes:***

The City Council budget is proposed to be about the same as in FY12. It has decreased slightly due to a proposed 10% reduction in the contribution to the Chamber of Commerce. Funds are still included (\$1,000) for "Let's Move Lexington".

Fund 01 - General Fund City Council	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	26,400	26,400	26,400	26,400	26,400
Fringe Benefits	2,052	2,055	2,055	2,049	2,055
Contractual Services	7,736	7,500	7,500	6,500	7,435
Internal Services	3,162	3,000	3,000	3,000	3,000
Other Charges	7,108	5,350	5,350	5,307	5,363
Miscellaneous	5,608	5,645	5,645	5,403	5,515
<b>City Council TOTALS:</b>	<b><u>52,066</u></b>	<b><u>49,950</u></b>	<b><u>49,950</u></b>	<b><u>48,659</u></b>	<b><u>49,768</u></b>

### City Manager (1-1201)

The City Charter establishes the City Manager as the chief administrative officer of the City who serves at the will of the City Council. He is responsible for planning, organizing, directing and evaluating the activities of the municipal government so that policies of City Council are carried out in an efficient and economical manner.

In carrying out these responsibilities, the Manager interprets and implements policy determined by Council; oversees the enforcement of all laws and ordinances; appoints and evaluates department heads and employees on the basis of merit; provides administrative and policy direction to all departments; prepares and recommends annual operating and capital improvement budgets; prepares agenda materials; recommends legislation that appears necessary and desirable; keeps the Council advised of financial conditions and future needs of the City; keeps the public informed regarding the operation of City government through reports to Council; represents the City in its relations with the public, the press, and other governmental and private agencies; and performs such other duties as may be described by the City Charter or required of him by ordinance or resolution of Council.

#### ***Significant Changes:***

The City Manager's budget is proposed to increase by less than 1%. A consulting contract to monitor energy usage (\$2,500) has been deleted. The remaining increases are associated with benefits and insurance costs.

Fund 01 - General Fund City Manager	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	131,092	132,719	144,795	146,229	132,719
Fringe Benefits	56,155	56,571	57,495	56,972	63,522
Contractual Services	578	2,500	2,500	0	0
Internal Services	2,672	3,000	3,000	3,200	3,200
Other Charges	11,354	13,194	14,194	14,781	13,547
Miscellaneous	1,640	1,725	1,725	1,725	1,725
Other Uses Of Funds	-28,130	-28,580	-28,580	-28,580	-32,207
<b>City Manager TOTALS:</b>	<b><u>175,361</u></b>	<b><u>181,129</u></b>	<b><u>195,129</u></b>	<b><u>194,327</u></b>	<b><u>182,506</u></b>



### City Attorney (1-1204)

The City Attorney, appointed by City Council, represents the City in all legal matters. He attends all City Council meetings and advises Council on the legality of resolutions and ordinances. His responsibilities also include approving the form and legality of all contracts, deeds, bonds and other official documents of the City.

#### **Significant Changes:**

The City Attorney's budget is proposed to increase by 3.9%. This is primarily as a result of a requested \$2,000 increase in compensation.

Fund 01 - General Fund City Attorney	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	36,247	38,000	38,000	38,000	40,000
Fringe Benefits	4,508	5,301	5,301	5,301	5,570
Contractual Services	1,640	14,300	14,300	14,300	14,300
Other Charges	1,149	1,581	1,581	1,441	1,647
Miscellaneous	750	750	750	750	750
<b>City Attorney TOTALS:</b>	<b><u>44,294</u></b>	<b><u>59,932</u></b>	<b><u>59,932</u></b>	<b><u>59,792</u></b>	<b><u>62,267</u></b>

### Human Resources (1-1205)

The Human Resources office performs the personnel function for the City and the School Division. Its responsibilities include personnel record-keeping, benefits administration, new employee orientation, administration of the safety program and worker's compensation insurance policy, and completion of various State and local reports.

#### ***Significant Changes:***

The Human Resource's budget is proposed to increase by less than one percent. Removed from previous years' budgets is funding for a holiday gift card of \$30 that has been given to our employees for many years. Also, the cost allocation to the Utility Fund has been reduced slightly to bring it into line with a revised allocation philosophy.

Fund 01 - General Fund Human Resources	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	37,903	39,089	39,089	39,260	39,089
Fringe Benefits	19,073	21,576	21,576	21,589	23,701
Contractual Services	407	500	500	500	500
Internal Services	1,170	1,100	1,100	1,100	1,100
Other Charges	3,318	4,420	4,420	5,385	4,670
Miscellaneous	3,033	5,600	5,600	4,451	3,000
Other Uses Of Funds	-7,790	-8,065	-8,065	-8,065	-7,258
<b>Human Resources TOTALS:</b>	<b><u>57,114</u></b>	<b><u>64,220</u></b>	<b><u>64,220</u></b>	<b><u>64,220</u></b>	<b><u>64,802</u></b>

### Commissioner of Revenue (1-1209)

The Commissioner of Revenue is a constitutional officer of the Commonwealth of Virginia, elected to a term of office of four years.

The Commissioner prepares real estate and personal property tax assessments, issues business licenses, determines the local levy on food and lodging, and calculates payments made by local non-profit institutions paid to the City in lieu of property taxes. The Commissioner is also responsible for the collection of State-assessed taxes on public service corporations and bank stock.

The Commissioner administers real estate tax relief for the elderly and disabled and tax exemption on rehabilitated commercial or industrial buildings. She also audits and transmits State income tax and estimated tax and helps local taxpayers resolve problems concerning State assessments.

The Commissioner's office is jointly financed by the City and Commonwealth, with the City providing office space, insurance and supplies.

#### ***Significant Changes:***

The Commissioner's proposed budget is increased by 1.6% over FY12. Reduced from her budget is a \$4,000 software maintenance service contract that has now been totally funded in the Treasurer's budget. Requested is a computer, calculator, and shredder.

Fund 01 - General Fund <b>Commissioner of Revenue</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	131,230	135,308	135,308	135,829	135,308
Fringe Benefits	51,570	53,499	53,499	52,584	59,841
Contractual Services	19,950	20,350	20,350	20,105	15,800
Internal Services	631	800	800	700	800
Other Charges	12,590	13,897	13,897	13,034	15,755
Miscellaneous	280	350	350	405	350
<b>Commissioner of Revenue TOTALS:</b>	<b><u>216,251</u></b>	<b><u>224,204</u></b>	<b><u>224,204</u></b>	<b><u>222,657</u></b>	<b><u>227,854</u></b>

### Reassessment (1-1210)

The cost of periodic reassessment of real property values is charged to this activity. Reassessment operations are provided by a contract which is overseen by the Commissioner of Revenue.

#### **Significant Changes:**

No changes are proposed in the Reassessment budget for FY13. The general reassessment is proposed to be funded in FY14 which will make it a four year cycle for the assessment update.

Fund 01 - General Fund Reassessment	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	488	0	0	0	0
Fringe Benefits	38	0	0	0	0
Contractual Services	2,016	2,500	2,500	2,500	2,500
Internal Services	75	0	0	0	0
Other Charges	31	0	0	0	0
<b>Reassessment TOTALS:</b>	<b><u>2,648</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>

### Treasurer (1-1213)

The Treasurer is a constitutional officer of the Commonwealth of Virginia, elected to a four year term of office.

The City Treasurer is responsible for the collection, custody and disbursement of City and State funds. The Treasurer is also responsible for the maintenance of the related records for these funds.

The City of Lexington shares with the State the responsibility of funding the Treasurer's office. The City is solely responsible for providing insurance, office space, and most supplies for this activity.

#### ***Significant Changes:***

The Treasurer's budget reflects a 15.5% decrease from FY12. This is the result of a re-analysis of the portion of her budget charged to the Utility Fund. The utility billings comprise a significant amount of her office's work, and I believe we have been underestimating that impact. I am proposing that we regularly charge 30% of her budget to that fund. Adjusted for that change, her budget has increased 1.7%. Contractual costs have increased as a result of moving software maintenance from the Commissioner's budget to this account and the "Other" category has decreased because she is asking only for a new check processing machine in FY13.

Fund 01 - General Fund Treasurer	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	117,525	135,933	135,933	134,635	135,933
Fringe Benefits	43,811	50,920	50,920	46,356	54,632
Contractual Services	17,525	20,696	20,696	20,696	24,530
Internal Services	118	400	400	200	400
Other Charges	16,620	21,133	21,133	18,167	17,525
Miscellaneous	300	300	300	300	300
Capital Outlay	0	0	11,989	11,989	0
Leases And Rentals	1,322	1,450	1,450	1,322	1,450
Other Uses Of Funds	-31,539	-36,346	-36,346	-36,346	-70,431
<b>Treasurer TOTALS:</b>	<b><u>165,682</u></b>	<b><u>194,486</u></b>	<b><u>206,475</u></b>	<b><u>197,319</u></b>	<b><u>164,339</u></b>

### Finance (1-1214)

This activity provides accounting, budgeting and data processing services for the City. Functions include maintaining a fund accounting system, paying City obligations, accounts receivable, billings, setting internal controls to protect assets, conducting financial analysis, and providing timely reports of financial information for management purposes.

Data processing support is provided for revenue collection, central accounting, and City and School payroll activities. Also, debt management, cash management, budget preparation, fixed asset accounting, and annual audit activities are supported from this department.

Support for a decentralized purchasing system is provided in this activity, as well as administrative oversight for the City's general insurance program.

#### ***Significant Changes:***

The Finance office budget is proposed to decrease by 4.1%. Like the Treasurer's budget, we have allocated all central financial software costs to this account and increased the amount charged to the Utility Fund. In this case, the proposed cross charge is 20% of the account. Other than these changes, there are no significant modifications to this budget.

Fund 01 - General Fund <b>Finance</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	150,477	155,200	155,200	155,793	156,165
Fringe Benefits	63,839	65,847	65,847	65,858	75,579
Contractual Services	76,043	76,317	76,317	76,082	92,011
Internal Services	1,200	1,600	1,600	1,500	1,600
Other Charges	13,146	17,681	17,681	11,070	18,347
Miscellaneous	170	205	205	205	205
Interfund Charges	1,214	0	0	0	0
Other Uses Of Funds	-29,456	-29,937	-29,937	-29,937	-68,782
<b>Finance TOTALS:</b>	<b><u>276,633</u></b>	<b><u>286,913</u></b>	<b><u>286,913</u></b>	<b><u>280,571</u></b>	<b><u>275,125</u></b>

### Information Technology (1-1251)

The Office of Information Technology assists all other departments in making optimum usage of computer technology. This entails: the development of a City wide plan for networking information systems; review and approval for all computer hardware and software purchases; installation and maintenance of hardware and software; and training of City employees in the more effective use of computers. This office will also provide oversight for the City's telephone needs and electronic records management system.

#### ***Significant Changes:***

The Information Technology budget has decreased by 4.4% as a result of the decision to charge a portion of the costs for this office (10%) to the Utility Fund which is supported by IT. Other changes to this budget include a request for a replacement server and an increase in the City's share of the Network Administrator costs. It is proposed that there be a significant increase in the training budget for this position, which is shared with the School Board.

Fund 01 - General Fund Information Technology	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	59,398	61,455	61,455	61,677	60,855
Fringe Benefits	21,427	22,155	22,155	22,173	24,776
Contractual Services	31,021	14,000	19,000	20,775	11,526
Internal Services	57	75	75	75	75
Other Charges	16,704	17,051	17,051	15,366	21,366
Miscellaneous	75	100	100	75	100
Capital Outlay	8,805	0	0	0	0
Interfund Charges	0	31,000	31,000	31,000	36,225
Other Uses of Funds	0	0	0	0	-15,493
<b>Information Technology TOTALS:</b>	<b><u>137,487</u></b>	<b><u>145,836</u></b>	<b><u>150,836</u></b>	<b><u>151,141</u></b>	<b><u>139,430</u></b>

**Electoral Board/Registrar (1-1310)**

The Registrar and the Electoral Board are both partially funded by the Commonwealth. The City of Lexington funds supplies for that office as well as provides office space. The City is entirely responsible for expenses related to poll workers and the Assistant Registrars.

Duties of the office include registering citizens for voting, being present when votes are counted, and providing information about the voting process.

**Significant Changes:**

The Electoral Board budget is proposed to increase by 8.4% in FY13. They are budgeting for three elections for FY13 and an increase in wages to keep the office open five days a week prior to all the elections. Also, health insurance has increased due to the present Registrar enrolling in our health insurance plan.

Fund 01 - General Fund <b>Electoral Board/Registrar</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	41,100	42,743	46,357	46,357	43,534
Fringe Benefits	3,193	3,324	3,578	5,830	5,844
Contractual Services	2,211	5,240	5,240	5,210	6,690
Internal Services	116	400	400	200	450
Other Charges	4,126	5,290	5,290	4,472	5,240
Miscellaneous	240	240	240	240	265
<b>Electoral Board &amp; Registrar TOTALS:</b>	<b><u>50,986</u></b>	<b><u>57,237</u></b>	<b><u>61,105</u></b>	<b><u>62,309</u></b>	<b><u>62,023</u></b>



# **Judicial Administration**

### Judicial Services (1-2101)

The Judicial Services activity includes expenditures for the Circuit Court, Commonwealth Attorney, Victim Witness Program, General District and Juvenile and Domestic Relations Court, the Probation Office, and juvenile diversion programs.

General District and Juvenile and Domestic Relations Court are provided with office space and supplies by the County, with the City paying it's proportionate share. The Commonwealth Attorney, Victim Witness Program, and Circuit Court are jointly funded by the City and Rockbridge County. Juvenile diversion funds come directly from the State to fund local programs administered by the Probation Office.

#### ***Significant Changes:***

The City's share of the courthouse and court offices were less than anticipated in FY12, resulting in a reduction in our estimate for funds needed for FY13. Also, it is proposed that the Victim-Witness office contribution be reduced by 10% (\$648).

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Judicial Services</b>					
Contractual Services	204,592	230,580	230,580	199,500	200,882
<b>Judicial Services TOTALS:</b>	<b><u>204,592</u></b>	<b><u>230,580</u></b>	<b><u>230,580</u></b>	<b><u>199,500</u></b>	<b><u>200,882</u></b>

### VJCCCA Services (1-2901)

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as a diversion to normal incarceration. We operate this as a regional program for Buena Vista and Rockbridge County as well as ourselves. A percentage of the amount of funding for this program is used to pay salary and benefits for operating this program, while the remainder goes for direct services.

#### ***Significant Changes:***

The funding for the VJCCCA program reflects the amount proposed in the Governor's budget. This could change when the legislature completes their budgets.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>VJCCCA Services</b>					
Personnel Services	38,098	36,236	36,236	36,157	36,157
Fringe Benefits	3,365	3,267	3,267	3,238	3,261
Contractual Services	0	500	500	250	868
Other Charges	4,394	4,516	4,516	4,772	5,451
Interfund Charges	15,572	14,529	14,529	13,830	14,934
<b>VJCCCA Services TOTALS:</b>	<b><u>61,429</u></b>	<b><u>59,048</u></b>	<b><u>59,048</u></b>	<b><u>58,247</u></b>	<b><u>60,671</u></b>

# Public Safety

### Police Department (1-3101)

The Lexington Police Department provides law enforcement and emergency services to a resident population of 7,282 people within the 2.48 square mile area of Lexington.

Police Department responsibilities include maintenance of the public order through traffic control and law enforcement. In carrying out the law enforcement function, department personnel respond to citizen complaints and alarms, detect and investigate criminal activity, apprehend and assist in the prosecution of criminal suspects, and patrol the City on a continuing basis. The Police Department also has officers assigned part-time to crime prevention and public relations.

#### ***Significant Changes:***

The Police Department budget reflects a 4.5% increase (\$76,193) over FY12. Of this amount, \$36,526 is a result of increases in the Cental Dispatch budget. Absent that, the Police budget would only show a 2.4% increase. In addition to benefit costs, much of this increase is in vehicle operating costs (fuel). Most other costs have been kept level.

Fund 01 - General Fund Police Department	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	862,454	845,968	845,968	859,638	845,006
Fringe Benefits	350,336	348,717	348,717	352,871	381,220
Contractual Services	41,888	40,300	29,800	25,100	35,800
Internal Services	1,670	4,020	4,020	3,000	4,020
Other Charges	181,600	196,539	196,539	187,299	209,165
Agency Contributions	178,266	184,970	187,662	187,662	221,496
Miscellaneous	3,816	10,550	13,323	10,550	10,550
Leases And Rentals	2,360	2,500	2,500	2,400	2,500
Interfund Charges	51,991	51,991	51,991	51,991	51,991
<b>Police Department TOTALS:</b>	<b><u>1,674,381</u></b>	<b><u>1,685,555</u></b>	<b><u>1,680,520</u></b>	<b><u>1,680,511</u></b>	<b><u>1,761,748</u></b>

### Fire - Reserve Funds (1-3201)

The City reports a separate reserve account for the Lexington Volunteer Fire Department to account for all funds donated or contributed for supplemental Fire Department needs. This account will require the City Council to appropriate budget requests that will need to be made through the City Manager's office. Also this account will receive interest earnings at the same annual percentage rate as the City receives on its Local Government Investment Pool Account or a blended average rate of return if the City uses other types of investments to enhance its overall return on investments.

#### ***Significant Changes:***

The Fire-Reserve account has been increased to include funding for a general fund-raising mail out (\$1,200) and fire prevention supplies (\$1,500). The remainder is for the continuation of the dress uniform purchase program and the annual fire/rescue banquet.

Fund 01 - General Fund <b>Fire - Reserve Funds</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Other Charges	5,601	5,000	13,470	6,520	7,700
Miscellaneous	5,251	7,500	7,500	7,500	7,500
<b>Fire - Reserve Funds TOTALS:</b>	<b><u>10,852</u></b>	<b><u>12,500</u></b>	<b><u>20,970</u></b>	<b><u>14,020</u></b>	<b><u>15,200</u></b>

### Fire Department (1-3202)

The Lexington Fire and Rescue Department was consolidated to include emergency medical services in addition to fire protection services in March of 2011. It consists of both paid and volunteer members who serve the entire City of Lexington as well as over 50 square miles of Rockbridge County as their first due area. They operate out of the City owned Fire Station on South Main Street and have a fleet of 13 vehicles that offer both fire and EMS protection.

There are over 50 active volunteers serving the community who receive token compensation (\$7 per City call and \$4.50 per County call) by the City of Lexington and are covered under the City's insurance policies (not health insurance). They are complimented by a paid Chief and full-time staff who provide a basic EMS coverage 24 hours a day, seven days a week. The costs of operating this regional service are shared by Rockbridge County through a Joint Services Agreement, and billing for emergency medical services.

#### ***Significant Changes:***

The Fire/Rescue Department budget reflects a 2.6% decrease in funding (\$27,000) from FY12. The primary reasons for that reduction are the elimination of the contractual EMS service that was not stopped until October of 2011 and the actual salaries for new personnel. Increases include an increase of call-out pay for County calls, some additional overtime beyond what was anticipated, and vehicle operating supplies. Most other costs were kept level funded.

Fund 01 - General Fund Fire Department	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	61,793	436,640	436,640	366,608	431,773
Fringe Benefits	15,402	179,501	179,501	132,165	176,655
Contractual Services	42,391	113,300	113,800	162,953	86,800
Internal Services	4,371	5,100	5,100	6,700	6,100
Other Charges	83,147	210,667	231,726	189,856	220,600
Agency Contributions	0	0	0	0	0
Miscellaneous	17,230	26,340	39,465	39,065	22,250
Leases And Rentals	2,266	3,700	3,700	3,100	3,700
Interfund Charges	70,230	70,230	70,230	70,230	70,230
<b>Fire Department TOTALS:</b>	<b><u>296,830</u></b>	<b><u>1,045,478</u></b>	<b><u>1,080,162</u></b>	<b><u>970,677</u></b>	<b><u>1,018,108</u></b>

### First Aid (1-3203)

The Lexington Emergency Medical Services Department and Lexington Volunteer Life Saving Crew were consolidated into the Lexington Fire and Rescue Department in March of 2011.

**Significant Changes:**

This account was consolidated with account 3202, the Fire Department, for FY12.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>First Aid</b>					
Personnel Services	38,424	0	0	0	0
Fringe Benefits	2,840	0	0	0	0
Contractual Services	365,835	0	0	0	0
Internal Services	219	0	0	0	0
Other Charges	104,618	0	0	0	0
Miscellaneous	4,499	0	0	0	0
Leases And Rentals	3,497	0	0	0	0
<b>First Aid TOTALS:</b>	<b><u>519,932</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>



**First Aid - Reserve Funds (1-3204)**

The account was created by ordinance in 2007 to account for funds donated to the Life Saving Crew. It is held separately and interest is accrued. It is being held primarily for the purchase to vehicles and major EMS equipment.

**Significant Changes:**

The First Aid-Reserve account is proposed to include \$5,000 for the Fire/Rescue banquet, the purchase of the second replacement ambulance (\$155,000), and the replacement of two heart monitors (\$60,000). \$8,500 of this cost is to be paid for from an EMS grant.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>First Aid - Reserve Fund</b>					
Fringe Benefits	152	0	0	0	0
Contractual Services	1,755	0	0	0	0
Other Charges	625	0	0	0	0
Miscellaneous	1,416	5,000	5,000	5,000	65,000
Capital Outlay	0	0	155,000	155,000	155,000
<b>First Aid - Reserve Fund TOTALS:</b>	<b><u>3,948</u></b>	<b><u>5,000</u></b>	<b><u>160,000</u></b>	<b><u>160,000</u></b>	<b><u>220,000</u></b>

### Juvenile & Adult Detention (1-3305)

Adults taken into custody are housed at Rockbridge Regional Jail; Lexington is charged for those prisoners on the basis of prisoner days at the facility.

Juveniles taken into custody are housed at Shenandoah Valley Juvenile Detention Home. The City shares the cost of operating this home with surrounding jurisdictions. The amount which each jurisdiction contributes is based on the number of detention days utilized in the previous year.

#### ***Significant Changes:***

The Regional Jail budget is projected to rise by \$10,000 as a result of the financing of the capital improvements proposed for the jail. The Juvenile Center funding should stay about the same.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Juvenile &amp; Adult Detention</b>					
Contractual Services	51,359	65,000	65,000	55,000	75,000
Agency Contributions	2,640	1,318	1,318	1,318	1,292
<b>Juvenile &amp; Adult Detention TOTALS:</b>	<b><u>53,999</u></b>	<b><u>66,318</u></b>	<b><u>66,318</u></b>	<b><u>56,318</u></b>	<b><u>76,292</u></b>

### Special Services (1-3501)

In FY 1990, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations.

Also included in this activity is the City's support of the Society for the Prevention of Cruelty to Animals (SPCA), which houses the animals we pick up under a contract negotiated in 1993.

#### **Significant Changes:**

The Special Enforcement budget is proposed to increase by 14.6%. Most of this increase is a result of a proposal to replace the speed monitor vehicle (\$9,000) which has far exceeded its projected life cycle.

Fund 01 - General Fund <b>Special Services</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	26,544	33,025	33,025	23,600	32,368
Fringe Benefits	5,818	5,268	5,268	3,068	5,384
Contractual Services	3,618	8,720	8,720	7,750	9,100
Other Charges	7,740	9,989	9,989	10,448	11,067
Agency Contributions	14,630	8,450	8,450	8,450	9,000
Miscellaneous	0	100	100	0	100
Capital Outlay	0	0	0	0	9,000
Leases And Rentals	1,300	1,300	1,300	1,300	1,300
Interfund Charges	4,619	4,619	4,619	4,619	4,619
<b>Special Services TOTALS:</b>	<b><u>64,269</u></b>	<b><u>71,471</u></b>	<b><u>71,471</u></b>	<b><u>59,235</u></b>	<b><u>81,938</u></b>

# Public Works

### Public Works Administration (1-4000)

This activity is charged with the expenses related to the supervision of the Public Works Department and the support of that office and its personnel in General Fund activities. These activities include street and sidewalk maintenance, garbage and brush disposal and building maintenance. This account also covers the Public Works overhead for handling and storing materials as well as the purchase of clothing and safety equipment.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The Public Works Department-Administration account reflects a 15.7% increase over the FY13 budget. The primary reason for this increase was the decision to use cell phones for communications in the department instead of completely replacing the radio system that is presently used. The system is very old and needed to be upgraded for the new frequency designations imposed by the federal government. The use of cell phones improves communications when the employees are out of their vehicles and is less expensive in the short run. We will be looking at the long term cost effectiveness of radio vs. cell phones during the next fiscal year.

Fund 01 - General Fund <b>Public Works Administration</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	63,615	71,181	71,181	69,415	70,583
Fringe Benefits	19,053	26,044	26,044	24,336	29,053
Contractual Services	6,139	2,256	2,256	9,756	2,556
Internal Services	3,575	3,888	3,888	3,275	3,888
Other Charges	37,021	34,369	34,369	43,887	50,141
Agency Contributions	0	0	0	300	0
Miscellaneous	0	200	200	200	200
Interfund Charges	-15,847	-16,178	-16,178	-16,178	-16,313
Other Uses Of Funds	-4,984	-5,088	-5,088	-5,088	-5,130
<b>Public Works Administration TOTALS:</b>	<b><u>108,572</u></b>	<b><u>116,672</u></b>	<b><u>116,672</u></b>	<b><u>129,903</u></b>	<b><u>134,978</u></b>

### Public Works Labor Pool (1-4050)

The Public Works Labor Pool furnishes supervision, labor and equipment for construction and maintenance of City-owned facilities, including streets, sidewalks, storm sewers, traffic controllers, parks, cemeteries, the water distribution system, the sewer collection system and municipal buildings. Services and equipment provided by the labor pool are charged to the other City activities listed above and to other departments on a request basis. Charges are based on the actual amount of time and material required to deliver the service. All employee hours charged to sick leave, annual leave, and workers compensation leave are left as a cost to the labor pool.

#### ***Significant Changes:***

The Public Works Labor Pool account is proposed to increase by 5.3%. It is entirely driven by benefit costs.

Fund 01 - General Fund Public Works Labor Pool	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	141,884	154,575	154,575	143,705	155,048
Fringe Benefits	69,642	78,980	78,980	78,347	90,920
Internal Services	-115,776	-115,776	-115,776	-115,776	-115,776
Interfund Charges	115,776	115,776	115,776	115,776	115,776
<b>Public Works Labor Pool TOTALS:</b>	<b><u>211,526</u></b>	<b><u>233,555</u></b>	<b><u>233,555</u></b>	<b><u>222,052</u></b>	<b><u>245,968</u></b>

### Streets & Sidewalk Maintenance (1-4102)

Repair and maintenance of streets and sidewalks which are not eligible for State funding assistance as well as public parking areas, are budgeted in this activity. Approximately 9.56 lane miles of streets in Lexington fall into this category.

Maintenance of streets which are eligible for State funding are budgeted separately in the Street Fund.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The Streets and Sidewalks Maintenance account is proposed to decrease by 1.1%. It is primarily a result of reduced manpower allocation to this function.

Fund 01 - General Fund <b>Streets &amp; Sidewalk Maintenance</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	103,891	104,850	104,850	88,129	98,814
Fringe Benefits	48,130	43,881	43,881	41,690	47,302
Contractual Services	20,894	15,000	15,000	20,000	15,000
Internal Services	62,897	64,164	64,164	61,873	64,164
Other Charges	75,124	83,357	83,357	77,889	82,438
Leases And Rentals	6,306	6,510	6,510	6,306	6,510
<b>Streets &amp; Sidewalk Maintenance TOTALS:</b>	<b><u>317,242</u></b>	<b><u>317,762</u></b>	<b><u>317,762</u></b>	<b><u>295,887</u></b>	<b><u>314,228</u></b>

**Courthouse Parking Deck (1-4103)**

This 144 space parking deck is located adjacent to the new courthouse on Randolph Street and provides long-term parking for courthouse staff and users, and the general public. A total of 9.9% of the costs of operating this deck are billed to the County through the Joint Services Agreement.

**Significant Changes:**

The Courthouse parking deck account is proposed to increase 16.2% over the FY12 budget. This is a result of the insurance cost for this facility being under-estimated in FY12.

Fund 01 - General Fund <b>Courthouse Parking Deck</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	2,883	2,041	2,041	2,400	2,057
Fringe Benefits	1,315	499	499	1,003	971
Contractual Services	550	1,200	1,200	600	1,200
Internal Services	230	204	204	204	204
Other Charges	12,792	11,602	11,602	14,053	13,640
<b>Courthouse Parking Deck TOTALS:</b>	<b><u>17,770</u></b>	<b><u>15,546</u></b>	<b><u>15,546</u></b>	<b><u>18,260</u></b>	<b><u>18,072</u></b>



### Equipment Operations (1-4104)

The garage operated by Public Works labor pool maintains equipment vehicles used by Public Works, Water, and Wastewater Departments. This account also provides for the fuel and supplies to operate these vehicles.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The Equipment Maintenance account reflects a 4.9% decrease from FY12. The overall budget actually reflects a slight increase, but the vehicle maintenance transfer from other accounts has increased more than the budget increase. Fuel used by all the departments is budgeted in this account and then cross charged to the users.

Fund 01 - General Fund Equipment Operations	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	66,484	69,753	69,753	60,234	68,689
Fringe Benefits	29,758	32,830	32,830	26,593	35,860
Contractual Services	15,380	25,000	25,000	12,500	25,000
Internal Services	-191,759	-193,581	-193,581	-209,400	-209,400
Other Charges	312,055	347,431	347,431	347,701	347,445
<b>Equipment Operations TOTALS:</b>	<b><u>231,918</u></b>	<b><u>281,433</u></b>	<b><u>281,433</u></b>	<b><u>237,628</u></b>	<b><u>267,594</u></b>

**General Administration/  
Miscellaneous Street Maintenance (1-4110)**

Under the State street maintenance reporting requirements, this department includes administration, engineering, and miscellaneous general expenses. Site plan engineering (traffic impact studies) for access to eligible facilities is reported under this category of expense. Also, overhead/indirect costs not separable from other State street maintenance categories of expense are included under this department of expenditure.

***Significant Changes:***

We are projecting a modest 2.6% increase in the overall funding from the State for street maintenance. These funds will generally be allocated to the various expenditure categories based on past usage. This account simply reflects the amount of these funds that is used to support the overhead costs to the General Fund budget.

Fund 01 - General Fund <b>General Administration/ Miscellaneous Street Maint.</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Internal Services	0	0	0	0	0
Other Charges	0	0	0	0	0
Interfund Charges	33,073	33,764	33,764	33,764	34,047
<b>General Admin./Misc. Street Maintenance TOTALS:</b>	<b><u>33,073</u></b>	<b><u>33,764</u></b>	<b><u>33,764</u></b>	<b><u>33,764</u></b>	<b><u>34,047</u></b>

### Structures and Bridges Maintenance (1-4120)

Under the State street maintenance reporting requirements, this department includes bridge inspection, repair of substructure or superstructure, repairs to large drainage pipelines, and large box culvert expenses.

#### ***Significant Changes:***

All the extra funding from the State maintenance accounts is being aggregated into this account to pay for the repairs to the bridge over the Rt. 11 By-pass.

Fund 01 - General Fund <b>Structures and Bridges Maintenance</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	1,253	10,393	10,393	1,601	10,680
Fringe Benefits	725	7,440	7,440	867	8,108
Contractual Services	3,390	8,062	8,062	175,772	104,413
Internal Services	29	3,467	3,467	500	3,467
Other Charges	0	6,107	6,107	6,107	6,107
<b>Structures and Bridges Maint. TOTALS:</b>	<b><u>5,397</u></b>	<b><u>35,469</u></b>	<b><u>35,469</u></b>	<b><u>184,847</u></b>	<b><u>132,775</u></b>

### Pavement Maintenance (1-4130)

Under the State street maintenance reporting requirements, this department includes pavement surface repair and replacement. Also, expenses for maintenance of shoulders and roadside are included under this department.

#### ***Significant Changes:***

Any funds normally reserved for re-paving have been moved to the Bridge Maintenance account.

Fund 01 - General Fund Pavement Maintenance	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	7,370	16,445	16,445	16,170	16,583
Fringe Benefits	3,647	7,709	7,709	8,920	9,693
Contractual Services	143,164	91,536	170,310	2,600	0
Internal Services	334	6,162	6,162	1,009	6,162
Other Charges	2,829	15,957	15,957	13,355	15,957
<b>Pavement Maintenance TOTALS:</b>	<b><u>157,344</u></b>	<b><u>137,809</u></b>	<b><u>216,583</u></b>	<b><u>42,054</u></b>	<b><u>48,395</u></b>

### Drainage Maintenance (1-4131)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for the cleaning and reshaping of ditches, for cleaning curb and gutter and drop inlets, and the replacement of drainage structures with equivalent dimensions.

**Significant Changes:**

There are no significant changes to this account.

Fund 01 - General Fund Drainage Maintenance	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	28,051	29,002	29,002	29,501	29,245
Fringe Benefits	16,709	18,420	18,420	17,159	20,570
Contractual Services	0	2,458	2,458	0	2,458
Internal Services	1,655	2,207	2,207	1,500	2,207
Other Charges	4,223	6,304	6,304	17,000	6,304
<b>Drainage Maintenance TOTALS:</b>	<b><u>50,638</u></b>	<b><u>58,391</u></b>	<b><u>58,391</u></b>	<b><u>65,160</u></b>	<b><u>60,784</u></b>

### Snow and Ice Removal (1-4133)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for removal of snow and ice from roadways or roadside, sanding and chemical applications, and the erection and removal of snow fences.

#### **Significant Changes:**

We are projecting a fairly normal year for snow next year.

Fund 01 - General Fund Snow and Ice Removal	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	15,650	21,237	21,237	15,105	21,415
Fringe Benefits	7,569	12,051	12,051	6,511	13,073
Contractual Services	0	1,297	1,297	0	1,297
Internal Services	1,909	7,801	7,801	2,000	7,801
Other Charges	34,069	31,524	31,524	14,100	31,524
<b>Snow and Ice Removal TOTALS:</b>	<b><u>59,197</u></b>	<b><u>73,910</u></b>	<b><u>73,910</u></b>	<b><u>37,716</u></b>	<b><u>75,110</u></b>

### Traffic Control Device Maintenance (1-4140)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for cleaning, repairing, and replacing signs; pavement markings; and maintenance/energy costs for street lighting. Also, this department includes maintenance and energy costs of traffic signals.

#### ***Significant Changes:***

There are no significant changes in this account.

Fund 01 - General Fund Traffic Control Device Maintenance	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	32,761	31,599	31,599	33,920	31,864
Fringe Benefits	15,963	21,178	21,178	15,682	17,646
Contractual Services	0	4,502	4,502	6,050	4,502
Internal Services	1,208	2,207	2,207	1,118	2,207
Other Charges	70,899	50,105	50,105	49,683	50,105
<b>Traffic Control Device Maint. TOTALS:</b>	<b><u>120,831</u></b>	<b><u>109,591</u></b>	<b><u>109,591</u></b>	<b><u>106,453</u></b>	<b><u>106,324</u></b>

### Other Traffic Services (1-4141)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for highway beautification, junkyard control, control of outdoor advertising, litter pickup and mowing, vegetation management, and erosion control programs. Leaf removal and mosquito mitigation are included (prorated for eligibility within right-of-way).

#### **Significant Changes:**

There are no significant changes in this account.

Fund 01 - General Fund <b>Other Traffic Services</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	64,668	82,693	82,693	64,954	83,388
Fringe Benefits	39,307	45,220	45,220	47,133	49,910
Contractual Services	0	7,559	7,559	0	7,559
Internal Services	10,251	13,260	13,260	10,568	13,260
Other Charges	2,694	5,048	5,048	695	5,048
<b>Other Traffic Services TOTALS:</b>	<b><u>116,920</u></b>	<b><u>153,780</u></b>	<b><u>153,780</u></b>	<b><u>123,350</u></b>	<b><u>159,165</u></b>



### Street Emergency Needs (1-4142)

Under the State street maintenance reporting requirements, this department includes expenditures for emergency needs to provide safer streets, sidewalks, and right-of-ways.

#### **Significant Changes:**

A small amount of funding is recommended in this account for emergency street maintenance needs.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Street Emergency Needs</b>					
Contractual Services	0	0	0	2,263	2,300
<b>Street Emergency Needs TOTALS:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,263</u>	<u>2,300</u>

### Community Activity Support (1-4150)

The Department of Public Works, as a service to the citizens of Lexington, is responsible for providing the labor for setting up various community activities such as the annual Christmas parade and community festival. In addition to this, the labor pool also hangs, for an established fee, banners in the Central Business District for various organizations, and installs and removes flags in the Central Business District on selected holidays.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged on the basis of actual services delivered.

#### ***Significant Changes:***

The Community Activity account reflects a decrease of 6.8% as a result of the reduction in overtime hours allocated for this purpose. In FY12, we added an additional maintenance position which has allowed us to accomplish this function with fewer overtime hours.

Fund 01 - General Fund <b>Community Activity Support</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	27,958	28,227	28,227	29,028	24,390
Fringe Benefits	10,076	9,685	9,685	11,428	9,539
Internal Services	4,517	5,421	5,421	4,553	4,760
Other Charges	3,237	4,776	7,831	8,563	6,127
<b>Community Activity Support TOTALS:</b>	<b><u>45,788</u></b>	<b><u>48,109</u></b>	<b><u>51,164</u></b>	<b><u>53,572</u></b>	<b><u>44,816</u></b>

### Solid Waste Management (1-4200)

The City of Lexington Department of Public Works removes garbage from residences throughout the City weekly and from businesses six times a week. There is no charge for the residential service and a sliding scale fee for commercial pick-up.

The City collects recyclables curbside on Mondays and Wednesdays from businesses, and on the regular weekly collection day of the week for residences. All recyclables must be disposed of in clear plastic trash bags.

The Department also removes brush, debris, and bulky items throughout the City once each week. There is no charge, except for large volumes, for this service. From late fall through the end of the year, leaves are collected at the curb.

Personnel service expenses of the full-time sanitation crew are budgeted directly in this activity, but the cost of labor and fringe benefits provided by the Public Works labor pool is charged in object codes 1041 and 1042. Employees assigned to the labor pool would function on the sanitation crew when sanitation workers are not available.

#### ***Significant Changes:***

The Solid Waste account continues to be reduced. In FY13, we are projecting less in disposal costs as a result of our continuing recycling program and a reduction in construction debris taken to the landfill. If the construction debris volume does increase, it will be offset by an increase in the revenue line for landfill costs. The solid waste disposal fee is also being reduced by the County to \$24/ton from the present \$26/ton, and we have been able to postpone the increase in tipping fees as a result of the landfill being allowed to continue operations to the end of 2014.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Solid Waste Management</b>					
Personnel Services	308,489	347,929	347,929	326,180	350,852
Fringe Benefits	166,817	177,888	177,888	177,030	195,972
Contractual Services	236,269	249,200	249,200	220,550	226,450
Internal Services	89,075	91,944	91,944	85,944	90,444
Other Charges	17,887	19,570	19,570	17,720	16,602
<b>Solid Waste Management TOTALS:</b>	<b><u>818,537</u></b>	<b><u>886,531</u></b>	<b><u>886,531</u></b>	<b><u>827,424</u></b>	<b><u>880,320</u></b>

### Building Maintenance (1-4301)

The cost of providing maintenance and custodial services to the Public Works compound and City Hall are included in this activity.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The Building Maintenance account was changed significantly during the FY12 budget year. The City took the responsibility for custodial and maintenance services for the City School System and is being reimbursed through a cross-charge under Interfund Charges. We also have projected reductions in electric charges and heating costs as a result of lower rates and improved energy efficiencies. The end result is a slightly lower cost.

Fund 01 - General Fund <b>Building Maintenance</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	18,459	22,064	118,064	119,419	117,961
Fringe Benefits	7,283	9,589	58,125	57,321	63,770
Contractual Services	17,836	32,830	21,100	7,600	9,600
Internal Services	4,194	2,996	2,996	2,863	2,996
Other Charges	41,428	58,014	58,014	52,353	48,886
Interfund Charges	0	0	-122,306	-122,306	-122,306
<b>Building Maintenance TOTALS:</b>	<b><u>89,200</u></b>	<b><u>125,493</u></b>	<b><u>135,993</u></b>	<b><u>117,250</u></b>	<b><u>120,907</u></b>

### Park Maintenance (1-4410)

The City of Lexington owns and maintains two undeveloped tracts of land outside the City limits and six parks within City limits. This activity also provides for the maintenance of Brewbaker Field adjacent to Maury River Middle School.

Fairwinds Park, Lime Kiln Park, Richardson Park, and Taylor Street Park have playground equipment available for neighborhood children. Maintenance for the parks is provided through the Public Works labor pool.

Woods Creek Park and Trail is a linear park which parallels Woods Creek for approximately two miles featuring outstanding natural beauty. Jordan's Point is a passive area where Woods Creek Park Trail and the Chessie Trail connect. This area features picnicking, river fishing, canoe launching, and other outdoor activities.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The Parks Maintenance account has been reduced by about \$50,000 as a result of a Moore's Creek Inundation Study that was funded in FY12 (\$60,000). The remaining budget increases are all as a result of benefit costs.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Park Maintenance</b>					
Personnel Services	94,250	92,873	92,873	101,620	92,654
Fringe Benefits	54,989	44,813	44,813	57,367	59,051
Contractual Services	4,250	67,000	67,000	65,000	4,000
Internal Services	15,212	17,216	17,216	15,598	17,216
Other Charges	31,536	33,236	33,236	31,526	33,618
<b>Park Maintenance TOTALS:</b>	<b><u>200,237</u></b>	<b><u>255,138</u></b>	<b><u>255,138</u></b>	<b><u>271,111</u></b>	<b><u>206,539</u></b>

### Cemeteries Maintenance (1-4420)

There are two cemeteries in the City of Lexington currently maintained and operated by the Public Works Department: Evergreen and Stonewall Jackson. Both cemeteries are currently operational, but Stonewall Jackson Cemetery has historical significance, as its namesake is interred there.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The Cemetery Maintenance account shows a 4.9% increase which is entirely associated with benefits costs. Increases in opening and closing costs as well as lot sale fees are being proposed. Also proposed is a change in the policy of depositing any lot sale fees in excess of \$250 in the Cemetery Fund. I am proposing that this policy be changed to 50% of the sales revenue being deposited in that fund thereby supporting a greater portion of the cemetery expenses from revenues.

Fund 01 - General Fund <b>Cemeteries Maintenance</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	62,114	78,832	78,832	62,026	79,494
Fringe Benefits	33,039	35,787	35,787	33,422	42,093
Contractual Services	0	1,000	1,000	1,000	1,000
Internal Services	12,223	14,314	14,314	12,327	14,314
Other Charges	8,071	8,954	8,954	7,372	8,819
<b>Cemeteries Maintenance TOTALS:</b>	<b><u>115,447</u></b>	<b><u>138,887</u></b>	<b><u>138,887</u></b>	<b><u>116,147</u></b>	<b><u>145,720</u></b>

# **Health, Education and Welfare**

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

Health, Education and Welfare Contributions (1-5101)					
Agency		FY11 Actual Expenses	FY12 Adopted Budget	FY13 Budget	
Health					
RATS		8,000	8,000	7,200	
Health Department		49,419	52,000	55,000	
Hospice		2,000	2,000	1,800	
Mental Health		38,494	38,419	34,577	
Community Services PEP Grant		5,581	5,570	5,013	
Project Horizon		4,500	4,500	4,050	
Rockbridge Free Clinic		7,000	6,000	5,400	
Health TOTAL		114,994	116,489	113,040	
Education					
Dabney Lancaster Comm. Coll. - Rock. Center		22,472	22,472	22,472	
Yellow Brick Road		5,000	5,000	4,500	
Education TOTAL		27,472	27,472	26,972	
Welfare					
Blue Ridge Legal		995	995	895	
RARA		2,000	2,000	2,000	
Regional Transit System		18,000	18,000	18,000	
Rockbridge Area Rental Assistance		4,662	3,954	3,559	
Senior Center		8,673	8,800	8,023	
Social Services Department		42,224	43,746	46,519	
Tax Relief for the Elderly		33,514	35,500	35,500	
Total Action Against Poverty		8,075	8,075	7,267	
Valley Program for the Aging		14,730	14,730	14,730	
Valley Workshop		6,067	6,067	5,460	
VPA - Client Services		402,682	380,000	380,000	
Welfare Total		541,622	521,867	521,953	
TOTAL:		684,088	665,828	661,965	
Fund 01 - General Fund Health, Education and Welfare	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Agency Contributions	281,406	285,828	285,828	288,528	281,965
Miscellaneous	402,682	380,000	382,392	386,392	380,000
Health, Education and Welfare TOTALS:	684,088	665,828	668,220	674,920	661,965



### Youth Services Office (1-5900)

The Office on Youth is an office of the City whose mission is to coordinate community resources toward the prevention of juvenile delinquency and to be an advocate for issues affecting the youth of this community. This office was originally started through grants received from the State Department of Youth and Family Services, but grant funding was eliminated in FY03 and full funding was picked up by the City.

This office is staffed by a full-time Director, with part-time assistance, and operates a week-day after school program for elementary and middle school students, and a summer day camp program geared toward low income youth. In FY05, the Director also began managing the VJCCCA youth diversion program which is budgeted in account 1-2901.

#### ***Significant Changes:***

The Youth Services Office funding is proposed to increase by 1.7% in FY13. New fees have been proposed for the After School Program and increases for the Summer Fun Program to more than offset this increase.

Fund 01 - General Fund Youth Services Office	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	55,277	56,552	56,552	56,422	56,252
Fringe Benefits	19,128	24,115	24,115	23,708	26,024
Contractual Services	50	165	165	80	80
Internal Services	190	200	200	200	200
Other Charges	7,523	7,540	7,540	7,355	7,647
Interfund Transfers	-15,572	-14,529	-14,529	-13,830	-14,934
<b>Youth Services Office TOTALS:</b>	<b><u>66,596</u></b>	<b><u>74,043</u></b>	<b><u>74,043</u></b>	<b><u>73,935</u></b>	<b><u>75,269</u></b>

# **Leisure Services**

Leisure Services Contributions (1-7200)					
Contributions to several outside agencies which provide recreational and cultural opportunities for Lexington citizens are provided for in this activity.					
Agency	FY11 Actual Expenses	FY12 Adopted Budget	FY13 Budget		
FAIR (Fine Arts in Rockbridge)	3,000	3,000	0		
Lime Kiln Arts	7,000	7,000	0		
Rockbridge Regional Library	156,592	156,592	156,592		
Rockbridge Rapids Sponsorship	0	0	0		
RARO (Includes Indoor Pool Contributions)	92,322	90,096	105,585		
YMCA	2,500	2,500	2,250		
Horse Center	71,505	73,600	76,666		
Talking Book Center	2,000	2,000	1,800		
TOTAL	<u>334,919</u>	<u>334,788</u>	<u>342,893</u>		
Fund 01 - General Fund Leisure Services Contributions	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Contractual Services	0	0	0	0	0
Agency Contributions	334,919	334,788	334,788	340,492	342,893
Capital Outlay	0	0	0	0	0
Leisure Services Contributions TOTALS:	<u>334,919</u>	<u>334,788</u>	<u>334,788</u>	<u>340,492</u>	<u>342,893</u>

### Municipal Swimming Pool (1-7250)

The Municipal Swimming Pool is operated by the City during each summer. The City receives all revenues received from the pool and covers all the operating expenses. This department covers indoor pool expenses for the summer months beginning Memorial Day and ending the day before Labor Day.

***Significant Changes:***

The Municipal Pool account is proposed to increase by less than 1%. Daily admission fee increases have been proposed to help offset some of the pool's expenses, and the policy for closing during inclement weather is being modified to further control costs when few patrons use the facility. Even with these changes, the pool is being subsidized by general taxes by \$28,000.

Fund 01 - General Fund <b>Municipal Swimming Pool</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	69,631	69,023	69,023	69,023	66,523
Fringe Benefits	14,331	13,513	13,513	13,513	14,465
Contractual Services	1,542	2,850	2,850	3,108	2,108
Internal Services	602	500	500	500	500
Other Charges	37,353	33,292	33,292	34,826	36,312
Agency Contributions	285	100	100	285	285
<b>Municipal Swimming Pool TOTALS:</b>	<b><u>123,744</u></b>	<b><u>119,278</u></b>	<b><u>119,278</u></b>	<b><u>121,255</u></b>	<b><u>120,193</u></b>

# Community Development

### Planning and Development (1-8110)

The Planning and Development Department is responsible for performing all planning (Comprehensive Plan, ordinances changes, and coordination with Planning District Commission), zoning (site plan reviews, zoning inspections, conditional use permits, and Architectural Board permits), building inspection (plans review and inspections), rental property inspections, fire inspection, and housing program (CDBG grant, loan pool, etc.) work. In addition, it staffs the Planning Commission, Architectural Board, Board of Zoning Appeals, and Threshold.

#### ***Significant Changes:***

The Planning and Development budget is proposed to decrease by 6.7% in FY13. The major reason for this reduction is the ending of a part-time position created by a two year contribution that has helped with numerous projects, including the Thompson's Knoll project. I have proposed including \$6,500 in part-time funds to re-hire Bill Blatter as a grants administrator to help continue overseeing the many grants that the City has obtained. Also proposed is the replacement of a computer. This proposal leaves no funds for any significant consultant studies.

Fund 01 - General Fund <b>Planning &amp; Development</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	202,854	209,780	209,780	211,082	178,733
Fringe Benefits	73,703	73,702	73,702	72,800	84,043
Contractual Services	18,753	9,350	27,407	27,557	10,000
Internal Services	5,099	4,000	4,000	5,000	4,000
Other Charges	15,601	18,644	18,644	17,443	16,960
Agency Contributions	12,109	12,861	12,861	12,861	12,227
Miscellaneous	1,136	1,250	1,250	850	1,250
Interfund Charges	2,500	2,500	2,500	2,500	2,500
<b>Planning &amp; Development TOTALS:</b>	<b><u>331,755</u></b>	<b><u>332,087</u></b>	<b><u>350,144</u></b>	<b><u>350,093</u></b>	<b><u>309,713</u></b>

### Housing Program (1-8111)

The housing program is designed to purchase dilapidated housing or vacant lots and either rehabilitate the house or construct a new house on the site. The rehabilitated or new house will then be sold to low income persons through a forgivable loan. This program reports to the Threshold Board.

#### ***Significant Changes:***

The Housing Program account reflects the costs associated with owning 311 and 313 Massie Street. It has been decided that they will be rented to low to moderate income persons, with the possibility of a lease-to-own contract. Expenses covered by the leases include routine maintenance of the houses, real estate taxes, and an amount to contribute to an escrow account for a future down payment to purchase. These expenses, including the management of the properties, will all be covered by the rents. Any excess rent will go toward paying back the General Fund for the loans that were used to improve these properties. Any remainder in those loans will be paid back at time of sale.

Fund 01 - General Fund Housing Program	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Contractual Services	1,768	0	0	1,000	3,400
Other Charges	1,036	800	800	1,200	0
Agency Contributions	1,516	1,500	1,500	1,500	1,500
Housing Projects	9,176	0	0	0	0
<b>Housing Program TOTALS:</b>	<b><u>13,496</u></b>	<b><u>2,300</u></b>	<b><u>2,300</u></b>	<b><u>3,700</u></b>	<b><u>4,900</u></b>

**R.E. Lee Relocation Assistance (1-8118)**

The City entered into a financial incentive package with a developer to re-develop the R. E. Lee Building back into a hotel/restaurant. A portion of the incentive package was for the City to assist the existing residents of the building in finding new accommodations. \$100,000 was budgeted for this purpose.

**Significant Changes:**

All relocation funds were spent in FY12.

Fund 01 - General Fund Housing Program	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	0	0	15,000	11,322	0
Fringe Benefits	0	0	1,400	878	0
Contractual Services	0	0	25,900	12,764	0
Other Charges	0	0	100	3	0
Agency Contributions	0	0	3,800	300	0
Housing Projects	0	0	53,800	23,589	0
<b>Housing Program TOTALS:</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>100,000</u></b>	<b><u>48,856</u></b>	<b><u>0</u></b>



### Water Quality Management (1-8120)

The City is committed to protecting the water quality in Woods Creek and its watershed. This department records the costs for watershed protection and education. Grants are sought to augment local funding for special projects to control stormwater runoff and improve water quality

#### ***Significant Changes:***

We are proposing a minimal budget of \$5,000 for the Water Quality Management Program for FY13. This, combined with carryover funds from FY12, may allow the City to apply for at least one matching grant to construct a water quality improvement project.

Fund 01 - General Fund Water Quality Management	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Miscellaneous	0	5,000	12,656	12,000	5,000
<b>Water Quality Management TOTALS:</b>	<u>0</u>	<u>5,000</u>	<u>12,656</u>	<u>12,000</u>	<u>5,000</u>

### Tree Board (1-8140)

This budget account provides funding for the part-time City Arborist position that works in conjunction with the Tree Board to oversee the health of all the trees and shrubs on City owned property. The Arborist also enforces the tree ordinance and assists homeowners with advice on tree care.

#### ***Significant Changes:***

The City Arborist account is proposing an increase of 3.4% in FY13. Funding for a replacement computer is being proposed.

Fund 01 - General Fund <b>Tree Board</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	22,312	22,638	22,638	22,638	22,638
Fringe Benefits	2,010	2,171	2,171	2,171	2,171
Contractual Services	5,049	5,000	5,000	5,000	5,000
Internal Services	72	200	200	200	200
Other Charges	1,552	1,594	1,594	1,594	2,667
Miscellaneous	8,987	0	3,325	3,200	0
<b>Tree Board TOTALS:</b>	<b><u>39,982</u></b>	<b><u>31,603</u></b>	<b><u>34,928</u></b>	<b><u>34,803</u></b>	<b><u>32,676</u></b>

<b>Community Development Contributions (1-8200)</b>					
<b>Agency</b>			<b>FY11 Adopted Budget</b>	<b>FY12 Budget</b>	<b>FY13 Budget</b>
<b>Civic &amp; Community Organizations</b>					
Soil & Water Conservation District			2,000	2,000	1,800
Downtown Development			60,000	65,000	65,000
Chamber of Commerce			2,500	2,500	2,250
Habitat for Humanity			4,300	4,300	3,870
<b>Civic &amp; Community Organizations TOTAL</b>			<b>68,800</b>	<b>73,800</b>	<b>72,920</b>
<b>Economic Development</b>					
Small Business Development Program			0	1,250	1,250
Rockbridge Historical Society			1,000	1,000	1,000
Shenandoah Valley Partnership			9,166	9,166	8,945
Regional Tourism			180,904	179,447	185,581
R.E. Lee Hotel/Restaurant Project			498,920	0	0
<b>Economic Development TOTAL</b>			<b>689,990</b>	<b>190,863</b>	<b>196,776</b>
<b>Miscellaneous</b>					
Agriculture			19,302	19,881	18,000
Farmer's Market Services			2,380	2,300	3,000
Rehab. Building, Tax Abatement			6,385	13,000	13,000
<b>Miscellaneous TOTAL</b>			<b>28,067</b>	<b>35,181</b>	<b>34,000</b>
<b>TOTAL</b>			<b><u>786,857</u></b>	<b><u>299,844</u></b>	<b><u>303,696</u></b>
Fund 01 - General Fund <b>Community Development Contributions</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Agency Contributions	778,092	284,544	457,066	453,852	287,696
Miscellaneous	8,765	15,300	18,345	18,345	16,000
<b>Community Development Contributions TOTALS:</b>	<b><u>786,857</u></b>	<b><u>299,844</u></b>	<b><u>475,411</u></b>	<b><u>472,197</u></b>	<b><u>303,696</u></b>

# Non-Departmental

### General Insurance (1-9103)

The City of Lexington pays for VML insurance coverages for both personnel and property. The cost of these coverages are then charged to the appropriate department through code 5399.

Charges are based on the personnel services costs for each department in the prior fiscal year. Each City activity receives its percentage allocation on a quarterly basis.

#### ***Significant Changes:***

While the General Insurance account shows no increase from FY11, that is because the transfers from all the other accounts in the budget cancel it out. It really increases by 6.4% (\$14,000). Our General Liability insurance is leading the way in increases passed on to the City.

Fund 01 - General Fund General Insurance	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Fringe Benefits	0	2,300	2,300	2,300	2,300
<b>TOTALS for General Insurance:</b>	<u>0</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>

### Photocopying Services (1-9105)

Costs for operation and maintenance of the two copiers located at City Hall are collected in this activity. City departments are charged on a per copy basis to recover the cost of the maintenance agreement, supplies, and equipment replacement contribution. This account also provides for services and supplies for a fax machine in City Hall.

#### ***Significant Changes:***

The Central Photocopying account is reflecting an increase in usage by the departments which reflects in a negative budget.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Photocopying Services</b>					
Internal Services	-15,181	-16,100	-16,100	-20,000	-17,600
Other Charges	1,728	1,800	1,800	2,000	2,000
Leases And Rentals	10,473	11,300	11,300	11,400	11,100
<b>Photocopying Services TOTAL:</b>	<b><u>-2,980</u></b>	<b><u>-3,000</u></b>	<b><u>-3,000</u></b>	<b><u>-6,600</u></b>	<b><u>-4,500</u></b>

### Contingency (1-9301)

This activity provides a contingency for unforeseen expenses which may occur during the year. Expenditures will not be made without prior consultation with City Council. There is also an allowance for bad debt expense budgeted in this account.

#### ***Significant Changes:***

We are requesting the same \$50,000 Contingency budget as we have used for the past many years.

Fund 01 - General Fund Contingency	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Miscellaneous	1,796	1,500	1,500	1,500	1,500
Other Uses of Funds	0	50,000	34,859	50,000	50,000
<b>Contingency TOTALS:</b>	<u><b>1,796</b></u>	<u><b>51,500</b></u>	<u><b>36,359</b></u>	<u><b>51,500</b></u>	<u><b>51,500</b></u>

### Non-Departmental (1-9310)

This activity account provides for expenditures that don't readily fall in any other account. It is presently a central location for the General Fund vehicles and equipment appropriations. Each year equipment replacement charges are made to various departments to provide funding for the equipment replacement program. Also, this category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

#### ***Significant Changes:***

This account contains \$14,900 to fund our OPEB liability, \$84,560 to fund the General Fund and School Fund costs for the employees paying a 5% share of VRS and giving them a 5% pay raise, and \$1,013,000 for vehicle and equipment replacement. The vehicles and equipment proposed to be replaced are: 2 police cars-\$52,000, one 1981 fire engine-\$600,000, 2 mowers-\$14,500, the street sweeper-\$171,000, a garbage truck-\$140,000, and a one-ton dump truck-\$35,500.

Fund 01 - General Fund <b>Non-Departmental</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Fringe Benefits	15,781	14,400	14,400	14,400	14,900
Miscellaneous	0	0	0	0	84,560
Capital Outlay	22,142	106,000	126,000	126,000	1,013,000
<b>Non-Departmental TOTALS:</b>	<b><u>37,923</u></b>	<b><u>120,400</u></b>	<b><u>140,400</u></b>	<b><u>140,400</u></b>	<b><u>1,112,460</u></b>



**Interfund Transfers (1-9350)**

This activity provides for transfers from the General Fund to other funds. Transfers are budgeted for School, Capital Projects and Cemetery Funds. Also, a transfer of a \$1.2 million loan to the Utility Fund for FY12 is included for the new electronic metering system. A more detailed discussion of the use for these funds can be found in the respective fund sections of this document.

<b>Fund</b>	<b>FY11 Actual Expenses</b>	<b>FY12 Adopted Budget</b>	<b>FY13 Budget</b>
School Fund	3,868,566	2,379,047	2,627,583
Utility Fund	0	1,200,000	0
Cemetery Fund	22,750	22,000	17,000
Capital Fund	154,500	783,000	389,000
<b>TOTALS</b>	<b><u>4,045,816</u></b>	<b><u>4,384,047</u></b>	<b><u>3,033,583</u></b>

Fund 01 - General Fund	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Interfund Transfers</b>					
Transfers Out	4,045,816	4,384,047	4,384,047	4,384,047	3,033,583
<b>Interfund Transfers TOTALS:</b>	<b><u>4,045,816</u></b>	<b><u>4,384,047</u></b>	<b><u>4,384,047</u></b>	<b><u>4,384,047</u></b>	<b><u>3,033,583</u></b>

### Debt Service (1-9401)

The City's bonded indebtedness produces an annual requirement for payment of principal and interest on the outstanding General Obligation Bonds. This requirement is met by annually budgeting a previously established amount in this activity for retirement of that debt. The amount budgeted in this activity reflects the General Fund's portion of that debt. Debt service for the School and Water/Wastewater operations are budgeted and paid in the Utility Fund. In FY11, the City began budgeting School debt service costs under the General Fund as recommended by the Governmental Accounting Standards Board.

The following debt is currently carried by the General Fund. A detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

G.O. Bond	Principal	Interest	Year Retired
2006 issue for Regional Courthouse & Parking Garage	265,000	484,951	2036
2009 issue for LDMS	494,706	0	2027
2010 issue for LDMS	90,000	0	2027
<b>TOTAL</b>	<b><u>849,706</u></b>	<b><u>484,951</u></b>	

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Debt Service</b>					
Contractual Services	30,000	0	0	0	0
Debt Service Costs	1,339,051	1,334,739	1,334,739	1,334,739	1,334,657
<b>Debt Service TOTALS:</b>	<b><u>1,369,051</u></b>	<b><u>1,334,739</u></b>	<b><u>1,334,739</u></b>	<b><u>1,334,739</u></b>	<b><u>1,334,657</u></b>

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# SCHOOL FUND

## Fund 02 - School Fund Revenues

### COMMENTS

- Revenues from Money and Property were increased to reflect rent received for use of the Community Center
- Miscellaneous revenues significantly increased due to an anonymous donation of \$130,000
- State revenue decreased due to an increase in the composite index
- Appropriated Fund Balance - Local Contingency - reflects the request of prior year reserves

Fund 02 - School Fund	
<b>School Fund Revenues</b>	
Revenues from the use of money and property	4,600
Charges for Services	244,801
Miscellaneous Revenues	130,600
State Categorical Revenues	2,526,469
Federal Categorical Revenues	215,657
Appropriated Fund Balance	150,000
Transfers in from the General Fund	2,627,583
<b>TOTALS for School Fund Revenues:</b>	<b><u>5,899,710</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 02 - School Fund Revenues</b>		<b>2011 Actual Revenue</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Rev Fr Use Of Money &amp; Pro</b>						
1015.0109	Interest-Cafeteria	4	0	0	0	0
1015.0110	Interest-Textbooks	1,136	300	300	300	300
1015.0117	Interest-Bond Account	0	0	0	0	0
1015.0201	Rents And Rebates	440	300	300	300	4,300
1015.2012	Interest-OPEB Liab. Res.	329	0	0	0	0
<b>Rev Fr Use Of Money &amp; Pro TOTAL:</b>		<b>1,909</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>4600</b>
<b>Charges For Services</b>						
1016.1201	School Tuition	167,644	158,801	158,801	158,801	164,801
1016.1204	School Food Service	64,271	80,000	80,000	80,000	80,000
<b>Charges For Services TOTAL:</b>		<b>231,915</b>	<b>238,801</b>	<b>238,801</b>	<b>238,801</b>	<b>244,801</b>
<b>Miscellaneous Revenue</b>						
1018.0200	Contributions-General	0	0	0	0	130000
1018.9912	Misc. Revenue	1,058	600	2,600	2,600	600
<b>Miscellaneous Revenue TOTAL:</b>		<b>1,058</b>	<b>600</b>	<b>2,600</b>	<b>2,600</b>	<b>130,600</b>
<b>Recovered Costs</b>						
1019.0110	E-rate Reimbursement	11,803	0	0	0	0
<b>Recovered Costs TOTAL:</b>		<b>11,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State - Categorical</b>						
1024.0201	State Sales Tax	428,800	443,845	443,845	443,845	427,616
1024.0202	Basic School Aid	1,391,760	1,463,935	1,463,935	1,463,935	1,454,138
1024.0204	Remedial Summer School	15,578	14,342	14,342	14,342	14,023
1024.0207	Gifted & Talented	14,259	14,324	14,324	14,324	14,349
1024.0208	Remedial Education	18,902	18,988	18,988	18,988	21,197
1024.0212	Special Education Soq	192,667	193,209	193,209	193,209	154,248
1024.0214	Textbook Payments	17,423	13,511	13,511	13,511	29,261
1024.0215	School Food-State	1,761	1,925	1,925	1,925	1,761
1024.0217	Vocational Education	33,493	33,645	33,645	33,645	28,371
1024.0218	Technology Grant	128,000	102,000	102,000	102,000	102,000
1024.0221	Social Security	91,857	91,941	91,941	91,941	88,701
1024.0223	Teacher Retirement	54,384	83,280	83,280	83,280	148,052
1024.0228	Early Intervention	6,562	6,562	6,562	6,562	7,713
1024.0241	Group Life	3,316	3,331	3,331	3,331	5,544
1024.0246	Homebound Instruction	0	0	0	0	81
1024.0265	At Risk	5,598	5,607	5,607	5,607	8,284
1024.0291	Mentor Teacher Program	356	0	0	0	0
1024.0309	English Second Language	7,577	10,107	10,107	10,107	17,971
1024.0373	Comp Index Hold Harmless	201,417	58,672	58,672	58,672	0
1024.0399	National Board Certified	2,500	0	0	0	0

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

<b>Fund 02 - School Fund Revenues</b>		<b>2011 Actual Revenue</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
1024.0400	Other State Funds	3,362	3,362	3,362	3,362	3,159
1024.0448	Other Categorical Revenue	0	42,864	42,864	42,864	0
<b>State - Categorical TOTAL:</b>		<b>2,619,572</b>	<b>2,605,450</b>	<b>2,605,450</b>	<b>2,605,450</b>	<b>2,526,469</b>
<b>Federal - Categorical</b>						
1033.0202	Title I	76,712	51,598	58,752	58,752	51,096
1033.0203	Title IIIA	0	0	970	970	0
1033.0213	Nat. Sch./Lunch Breakfast	43,453	35,000	35,000	35,000	35,000
1033.0214	TAP/Headstart	15,888	12,500	12,500	12,500	12,545
1033.0219	Title VIB Spec. Education	175,794	116,333	119,373	119,373	115,291
1033.0226	Title II	28,700	0	31,061	31,061	0
1033.0448	Other Categorical Revenue	69,901	123,377	123,377	123,377	1,725
1033.4318	Literacy Challenge Grant	713	0	0	0	0
<b>Federal - Categorical TOTAL:</b>		<b>411,161</b>	<b>338,808</b>	<b>381,033</b>	<b>381,033</b>	<b>215,657</b>
<b>Transfers In</b>						
1041.0511	From General Fund	3,868,566	2,379,047	2,379,047	2,379,047	2,627,583
<b>Transfers In TOTAL:</b>		<b>3,868,566</b>	<b>2,379,047</b>	<b>2,379,047</b>	<b>2,379,047</b>	<b>2,627,583</b>
<b>Fund Balance</b>						
1042.9999	Appropriated Fund Balance	0	202,481	617,608	617,608	150,000
<b>Fund Balance TOTAL:</b>		<b>0</b>	<b>202,481</b>	<b>617,608</b>	<b>617,608</b>	<b>150,000</b>
<b>SCHOOL FUND TOTAL:</b>		<b><u>7,145,984</u></b>	<b><u>5,765,787</u></b>	<b><u>6,225,139</u></b>	<b><u>6,225,139</u></b>	<b><u>5,899,710</u></b>

## Fund 02 - School Fund Expenditures

### COMMENTS

Significant changes in the Fiscal Year 2013 expenditures include the following:

- Instruction increased due to fringe benefit increases
- Cafeteria increased due to fringe benefit increases
- Non-Departmental decreased due to reduction in our Annual Required Contribution of OPED Liability
- Federal programs decreased due to budgeting actual 2011-12 Awards

The overall budget increased \$133,404 or 1.96% over the FY12 budget.

Fund 02 - School Fund	
<b>School Fund Expenditures</b>	
Instruction	4,401,419
Administration, Attendance & Health	355,273
Operations & Maintenance	483,903
Cafeteria	172,472
Non-Departmental	2,300
Federal Programs	166,387
Technology	317,956
<b>School Fund Expenditures TOTALS:</b>	<b><u>5,899,710</u></b>



**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 02 - School Fund</b>		<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Organization Function</b>						
<b>Sub-Function</b>						
<b>Instruction</b>						
6110	Instruction-Elem.	2,075,976	2,263,046	2,522,125	2,522,125	2,352,826
6111	Instruction-Secondary	1,085,000	1,105,000	1,105,000	1,105,000	1,100,000
6114	Instruction-Special	205,709	330,951	357,176	357,176	340,544
6121	Guidance	88,527	91,703	91,703	91,703	102,047
6122	Social Worker	20,087	20,518	20,518	20,518	20,112
6123	Homebound Instruction	170	708	708	708	708
6131	Improvement-Instruction	63,977	65,808	65,808	65,808	69,103
6132	Media Services	107,676	126,644	126,644	126,644	133,520
6141	Principals	254,162	267,147	267,147	267,147	282,559
<b>Instruction TOTAL:</b>		<b>3,901,284</b>	<b>4,271,525</b>	<b>4,556,829</b>	<b>4,556,829</b>	<b>4,401,419</b>
<b>Adm., Attend., &amp; Health</b>						
6210	Administration	283,533	307,888	307,888	307,888	304,879
6220	Attendance & Health	84,551	47,837	47,837	47,837	50,394
<b>Adm. Att. Health TOTAL:</b>		<b>368,084</b>	<b>355,725</b>	<b>355,725</b>	<b>355,725</b>	<b>355,273</b>
<b>Operations &amp; Maintenance</b>						
6400	Operations & Maintenance	405,911	483,698	533,698	533,698	483,903
<b>Operations &amp; Maintenance TOTAL:</b>		<b>405,911</b>	<b>483,698</b>	<b>533,698</b>	<b>533,698</b>	<b>483,903</b>
<b>Cafeteria</b>						
6510	Food Service	158,499	170,774	170,774	170,774	172,472
<b>Cafeteria TOTAL:</b>		<b>158,499</b>	<b>170,774</b>	<b>170,774</b>	<b>170,774</b>	<b>172,472</b>
<b>Capital Projects</b>						
6661	Building Imp. - Waddell	6,426	0	0	0	0
6662	Building Imp. - Downing	1,772,436	0	81,823	81,823	0
<b>Capital Projects TOTAL:</b>		<b>1,778,862</b>	<b>0</b>	<b>81,823</b>	<b>81,823</b>	<b>0</b>
<b>Non-Departmental</b>						
6730	Non-Departmental	2,400	2,300	2,300	2,300	2,300
<b>Non-Departmental TOTAL:</b>		<b>2,400</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
<b>Federal Programs</b>						
6798	Title II/ Ed. Tec	457	0	0	0	0
6800	Title I	76,713	51,598	58,752	58,752	51,096
6801	Title VI-B	175,817	116,333	119,373	119,373	115,291
6803	Title II Training	28,701	0	31,061	31,061	0
6804	Title IIIA LEP	0	0	970	970	0
<b>Federal Programs TOTAL:</b>		<b>281,688</b>	<b>167,931</b>	<b>210,156</b>	<b>210,156</b>	<b>166,387</b>
<b>Technology</b>						
6805	Technology	288,012	313,834	313,834	313,834	317,956
<b>Technology TOTAL:</b>		<b>288,012</b>	<b>313,834</b>	<b>313,834</b>	<b>313,834</b>	<b>317,956</b>
<b>Fund 02 TOTAL:</b>		<b><u>7,184,740</u></b>	<b><u>5,765,787</u></b>	<b><u>6,225,139</u></b>	<b><u>6,225,139</u></b>	<b><u>5,899,710</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 02 - School Fund Expenses</b>		<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Personnel Services</b>						
1000	Wages-Other	4,513	11,000	14,300	14,300	6,000
1041	Pwks Regular Wages	0	0	0	0	700
1110	Wages - Administrative	94,271	87,256	87,256	87,256	87,256
1111	Wages - School Board	2,400	3,000	3,000	3,000	3,000
1112	Wages - Superintendent	96,720	96,720	96,720	96,720	96,720
1120	Wages - Teachers	1,661,804	1,786,251	1,802,354	1,802,354	1,752,048
1121	Wages - Chapter I	48,773	47,925	50,770	50,770	47,465
1122	Wages - Librarian	78,813	93,867	93,867	93,867	93,867
1123	Wages - Gifted Teacher	41,405	42,657	42,657	42,657	42,657
1125	Wages - ESL	17,839	17,839	17,839	17,839	17,839
1126	Wages - Principals	129,021	132,891	132,891	132,891	132,890
1130	Wages - Professionals	35,506	0	0	0	0
1131	Wages - School Nurse	36,756	37,867	37,867	37,867	37,867
1133	Wages - Technical Devel.	0	60,000	60,000	60,000	50,000
1140	Wages - Technical	24,134	24,858	24,858	24,858	24,858
1150	Wages - Clerical	165,462	172,363	172,363	172,363	132,632
1151	Wages - Aides	57,489	62,780	78,825	78,825	73,893
1180	Wages - Laborer	78,851	91,167	8,650	8,650	8,650
1190	Wages - Service	43,615	45,535	45,535	45,535	45,373
1520	Wages - Substitutes	50,985	32,485	29,485	29,485	29,785
1522	Wages - Esy	1,129	3,218	3,218	3,218	3,300
1620	Salary Supplements	105,803	123,334	126,901	126,901	115,614
1650	Supplement-National Bd	2,322	0	0	0	0
<b>Personnel Services TOTAL:</b>		<b>2,777,611</b>	<b>2,973,013</b>	<b>2,929,356</b>	<b>2,929,356</b>	<b>2,802,414</b>
<b>Fringe Benefits</b>						
2001	Fica	0	0	0	0	56
2002	Retirement	0	0	0	0	100
2005	Medical Insurance	0	0	0	0	100
2006	Life Insurance	0	0	0	0	22
2009	Unemployment Insurance	0	0	0	0	22
2012	ARC-OPEB Liability Res.	2,400	2,300	2,300	2,300	2,300
2100	Fica	204,572	229,239	225,977	225,977	215,649
2210	VRS	207,950	290,507	280,870	280,870	397,509
2300	Health Benefits	304,375	328,417	309,520	309,520	304,740
2400	Life Insurance	6,609	7,561	7,322	7,322	28,367
2600	Unemployment Insurance	185	1,300	1,000	1,000	1,000
2700	Worker's Compensation	11,164	13,948	12,771	12,771	12,771
2750	Retiree Health Care Cre	13,726	15,585	15,585	15,585	26,487
2800	Other Benefits	28,085	28,458	28,458	28,458	26,536

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 02 - School Fund Expenses</b>		<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
2820	In-service	16,641	14,450	24,450	24,450	12,450
<b>Fringe Benefits TOTAL:</b>		<b>795,707</b>	<b>931,765</b>	<b>908,253</b>	<b>908,253</b>	<b>1,028,109</b>
<b>Contractual Services</b>						
3000	Purchased Services	277,953	182,492	273,323	273,323	254,882
3400	Field Trips	5,672	14,115	14,115	14,115	0
3810	Tuition To Other School	1,085,000	1,105,000	1,105,000	1,105,000	1,100,000
<b>Contractual Services TOTAL:</b>		<b>1,368,625</b>	<b>1,301,607</b>	<b>1,392,438</b>	<b>1,392,438</b>	<b>1,354,882</b>
<b>Other Charges</b>						
5000	Other Charges	1,744	100	759	759	100
5001	Telecommunications	13,134	13,600	13,600	13,600	13,600
5100	Utilities	142,452	135,600	135,600	135,600	140,600
5200	Telephone/Communication	13,453	12,000	12,000	12,000	13,000
5300	Insurance	73,481	86,822	86,822	86,822	80,022
5400	Leases & Rentals	10,277	14,100	14,100	14,100	14,100
5500	Travel & Training	11,219	15,600	16,681	16,681	21,958
5800	Miscellaneous	11,246	12,700	10,600	10,600	10,100
6000	Materials & Supplies	75,420	70,000	73,715	73,715	71,720
6002	Food Supplies	65,167	79,000	79,000	79,000	79,000
6004	Mat. & Sup.-Psychologic	0	500	500	500	500
6005	Materials & Supp.-Gifted	357	1,000	3,000	3,000	1,000
6006	Mat. & Supp./Preschool	2,955	2,955	2,950	2,950	2,950
6020	Textbooks	40,886	25,025	272,104	272,104	59,221
6022	Mat. & Supp. - Medical	1,774	1,000	1,000	1,000	1,000
6031	Instructional Materials	1,578	2,000	2,000	2,000	2,000
6040	Technology - Software	2,039	6,000	6,000	6,000	6,000
6050	Non-Capitalized Hardware	139,161	102,000	102,000	102,000	102,000
<b>Other Charges TOTAL:</b>		<b>606,343</b>	<b>580,002</b>	<b>832,431</b>	<b>832,431</b>	<b>618,871</b>
<b>Capital Outlay</b>						
7010	New Building Construction	1,636,454	0	60,955	60,955	0
8110	Hardware Replacement	0	10,400	10,400	10,400	10,400
8120	Infrastructure Replacement	0	5,000	5,000	5,000	5,000
8220	Infrastructure Additions	0	5,000	5,000	5,000	5,000
<b>Capital Outlay TOTAL:</b>		<b>1,636,454</b>	<b>20,400</b>	<b>81,355</b>	<b>81,355</b>	<b>20,400</b>
<b>Interfund Charges</b>						
9130	Services of Pwks	0	0	122,306	122,306	122,306
9151	Services of Technology	0	-41,000	-41,000	-41,000	-47,272
<b>Interfund Charges TOTAL:</b>		<b>0</b>	<b>-41,000</b>	<b>81,306</b>	<b>81,306</b>	<b>75,034</b>
<b>School Fund TOTAL:</b>		<b><u>7,184,740</u></b>	<b><u>5,765,787</u></b>	<b><u>6,225,139</u></b>	<b><u>6,225,139</u></b>	<b><u>5,899,710</u></b>

# Instruction

### Classroom Instruction - Elementary/Middle (2-6110)

Included in this department are all those costs associated with the actual delivery of instruction at the classroom level. Among the most significant costs are the following:

- (1) Compensation for regular classroom teachers, resource teachers for extra curricular instruction in Foreign Language and the Fine Arts, a resource teacher for the Gifted, substitute teachers, and teacher supplements (i.e. coaching, extracurricular activities, and advanced degrees).
- (2) Fringe benefits for instructional personnel to include the full cost of employee participation in the Virginia Retirement System, the employer's share of Social Security, the employer's share of employee health insurance, and the costs associated with the Lexington City School's Early Retirement Optional Plan.
- (3) Contracted services, including teacher in-service, maintenance of instructional equipment, and technical support to the instructional program.
- (4) Classroom instructional materials and supplies, including student textbooks.

#### **Significant Changes:**

Because of the success of the division in the Virginia Standards of Learning testing program, and because of further positive public relations from the outstanding ratings of our schools on the Division Report Card of the Virginia Department of Education, the Lexington City Schools are experiencing stability in student enrollment. Increases in the number of non-resident tuition students, as well as the number of resident students brought in by parents relocating to Lexington for the educational opportunities, are serving to mitigate the potential decline in enrollment due to low birth rate in the City. Also, because of our excellent pass rate percentage, we continue to be one of the fully accredited school divisions in the Commonwealth.

This budget category was increased by \$89,780 over our FY12 level of funding

Fund 02 - School Fund Instruction - Elementary/Middle	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	1,529,581	1,629,482	1,629,482	1,629,482	1,625,357
Fringe Benefits	441,586	517,424	527,424	527,424	591,248
Contractual Services	12,909	23,915	26,515	26,515	12,400
Other Charges	91,900	92,225	338,704	338,704	123,821
<b>Instruction - Elementary/ Middle TOTALS:</b>	<b><u>2,075,976</u></b>	<b><u>2,263,046</u></b>	<b><u>2,522,125</u></b>	<b><u>2,522,125</u></b>	<b><u>2,352,826</u></b>

**Classroom Instruction - Secondary (2-6111)**

Expenditures in this department are contractual tuition payments to the Rockbridge County Schools for students attending Rockbridge County High School, including the Floyd S. Kay Technical Center.

**Significant Changes:**

The Lexington City share of operational costs is based on the average daily membership (ADM) of Lexington City students as a percentage of the total ADM for the preceding school year.

We decreased this budget category by \$5,000.

Fund 02 - School Fund Instruction - Secondary	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Contractual Services	1,085,000	1,105,000	1,105,000	1,105,000	1,100,000
<b>Instruction Secondary TOTALS:</b>	<b><u>1,085,000</u></b>	<b><u>1,105,000</u></b>	<b><u>1,105,000</u></b>	<b><u>1,105,000</u></b>	<b><u>1,100,000</u></b>

### Instruction - Special Education (2-6114)

Listed are all expenditures for special needs students, other than those listed under Federal Program Title VI-B. Included are salaries, Master's Degree Supplements, fringe benefits, and travel and training expenses for special education teachers and instructional aides.

#### ***Significant Changes:***

This budget category was increased by \$9,593 due to additional expenses of our special needs students.

Fund 02 - School Fund Instruction - Special Education	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	148,503	257,209	273,254	273,254	224,554
Fringe Benefits	29,357	51,542	52,770	52,770	57,938
Contractual Services	25,048	21,000	27,952	27,952	55,952
Other Charges	2,801	1,200	3,200	3,200	2,100
<b>Instruction - Special Education TOTALS:</b>	<b><u>205,709</u></b>	<b><u>330,951</u></b>	<b><u>357,176</u></b>	<b><u>357,176</u></b>	<b><u>340,544</u></b>

**Guidance (2-6121)**

Included are the salaries, Master's Degree supplements, and fringe benefits for 1.5 guidance counselors. Virginia Standards of Quality dictate one counselor for each of the Lexington City Schools.

**Significant Changes:**

This budget category was increased by \$10,344, due to increase in fringe benefits.

Fund 02 - School Fund Guidance	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	73,207	74,597	74,597	74,597	74,597
Fringe Benefits	15,008	16,306	16,306	16,306	26,650
Other Charges	312	800	800	800	800
<b>Guidance TOTALS:</b>	<b><u>88,527</u></b>	<b><u>91,703</u></b>	<b><u>91,703</u></b>	<b><u>91,703</u></b>	<b><u>102,047</u></b>



**Social Worker (2-6122)**

Included in this department is a portion of the salary, fringe benefits, and other expenses related to the Visiting Teacher responsibilities of the Director of Special Education/Visiting Teacher. The Visiting Teacher (or School Social Worker) is a position required by the Virginia Standards of Quality.

**Significant Changes:**

This budget category was decreased by \$406 due to a reclassification of fringe benefits.

Fund 02 - School Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Social Worker</b>					
Personnel Services	15,592	15,592	15,592	15,592	15,592
Fringe Benefits	4,253	4,676	4,676	4,676	4,270
Other Charges	242	250	250	250	250
<b>Social Worker TOTALS:</b>	<b><u>20,087</u></b>	<b><u>20,518</u></b>	<b><u>20,518</u></b>	<b><u>20,518</u></b>	<b><u>20,112</u></b>

### Homebound Instruction (2-6123)

Each year there are a limited number of cases where students are unable to attend in the regular school setting due to illness, emotional disturbance, pregnancy, or accidental injuries. In this department, funds are allocated to compensate, on an hourly basis, certified teachers who provide instruction in the home or hospital settings. It is virtually impossible to accurately predict the expenditures in this budget area. Also, State reimbursements are based on prior year actual expenditures, subject to the availability of funds.

**Significant Changes:**

None.

Fund 02 - School Fund Homebound Instruction	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	158	658	658	658	658
Fringe Benefits	12	50	50	50	50
<b>Homebound Instruction TOTALS:</b>	<u>170</u>	<u>708</u>	<u>708</u>	<u>708</u>	<u>708</u>

### Improvement of Instruction (2-6131)

Funds in this department provide a portion to the salary, fringe benefits, and other charges incidental to the Director of Special Education/Visiting Teacher, and the Special Education Assistant.

#### **Significant Changes:**

This budget category was increased by \$3,295 due to increase in fringe benefits.

Fund 02 - School Fund Improvement of Instruction	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	49,314	49,756	49,756	49,756	49,750
Fringe Benefits	14,663	16,052	16,052	16,052	19,353
<b>Improvement of Instruction TOTALS:</b>	<b><u>63,977</u></b>	<b><u>65,808</u></b>	<b><u>65,808</u></b>	<b><u>65,808</u></b>	<b><u>69,103</u></b>

### Media Services (2-6132)

The Media Services department provides the library media and materials as well as the learning technology, which supports the classroom instruction in the Lexington City Schools. This department includes the salaries and fringe benefits for 2.0 librarian positions at the two Lexington City Schools.

Additionally included are the funds necessary to provide for the maintenance and repair of classroom and library audio-visual equipment.

#### ***Significant Changes:***

This budget category was increased by \$6,876 due to increase in fringe benefits.

Fund 02 - School Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Media Services</b>					
Personnel Services	81,637	97,434	97,434	97,434	97,434
Fringe Benefits	20,795	25,410	25,410	25,410	32,286
Contractual Services	554	600	600	600	600
Other Charges	4,690	3,200	3,200	3,200	3,200
<b>Media Services TOTALS:</b>	<b><u>107,676</u></b>	<b><u>126,644</u></b>	<b><u>126,644</u></b>	<b><u>126,644</u></b>	<b><u>133,520</u></b>

### Principals (2-6141)

Included in this department are the salaries and fringe benefits for the principals and school secretaries of the Waddell Elementary and Lylburn Downing Middle Schools.

#### **Significant Changes:**

This budget category was increased by \$15,412 due to increase in fringe benefits.

Fund 02 - School Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Principals</b>					
Personnel Services	184,144	187,694	187,694	187,694	187,704
Fringe Benefits	69,924	78,953	78,953	78,953	94,355
Other Charges	94	500	500	500	500
<b>Principals TOTALS:</b>	<b><u>254,162</u></b>	<b><u>267,147</u></b>	<b><u>267,147</u></b>	<b><u>267,147</u></b>	<b><u>282,559</u></b>

# **Administration, Attendance and Health**

### Administration (2-6210)

The Virginia Standards of Quality provide for the administration and governance of public schools in the Commonwealth by establishing a local School Board and Division Superintendent. The Board assumes responsibility for the development of policy and oversight of the school division. The Superintendent is charged with the task of implementing policies and regulations, and the general administration of the organization.

Compensation for School Board members, the annual compensation package for the Division Superintendent, and funds for the operation and administration of the division are contained in this department.

#### ***Significant Changes:***

This budget category was decreased by \$3,009 due to change in personnel.

Fund 02 - School Fund <b>Administration</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	190,733	196,537	196,537	196,537	156,412
Fringe Benefits	56,101	66,359	66,359	66,359	70,890
Contractual Services	25,083	32,792	32,792	32,792	65,377
Other Charges	11,616	12,200	12,200	12,200	12,200
<b>Administration TOTALS:</b>	<b><u>283,533</u></b>	<b><u>307,888</u></b>	<b><u>307,888</u></b>	<b><u>307,888</u></b>	<b><u>304,879</u></b>

**Attendance and Health (2-6220)**

As the title implies, funds are included in State Basic Aid to provide for attendance and health services in support of instruction. Under this department rubric, the school division provides for a part-time Speech Pathologist. The personnel services and fringe benefits expenditures also reflect the employment of a School Nurse to satisfy Standards of Quality requirements. Funds are included also, to reflect the materials and supplies necessary for clinic operations.

**Significant Changes:**

This account was increased by \$2,557 due to increase in fringe benefits.

Fund 02 - School Fund <b>Attendance and Health</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	73,489	37,867	37,867	37,867	37,867
Fringe Benefits	9,228	7,770	7,770	7,770	10,327
Contractual Services	60	300	300	300	300
Other Charges	1,774	1,900	1,900	1,900	1,900
<b>Attendance and Health TOTALS:</b>	<b><u>84,551</u></b>	<b><u>47,837</u></b>	<b><u>47,837</u></b>	<b><u>47,837</u></b>	<b><u>50,394</u></b>



# **Operations and Maintenance**

## Operations and Maintenance (2-6400)

In each annual budget, provisions are made for the operations and maintenance of the Lexington City Schools' physical plants and facilities. Included are the costs for utilities, telecommunications, insurance, routine maintenance, and custodial care.

### ***Significant Changes:***

This budget category was increased by \$205 due to an expected increase in charges for repair.

Fund 02 - School Fund <b>Operations and Maintenance</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	82,370	94,167	8,650	8,650	9,350
Fringe Benefits	29,009	49,109	12,320	12,320	12,625
Contractual Services	52,245	96,000	146,000	146,000	96,000
Other Charges	242,287	244,422	244,422	244,422	243,622
Interfund Charges	0	0	122,306	122,306	122,306
<b>Operations and Maintenance TOTALS:</b>	<b><u>405,911</u></b>	<b><u>483,698</u></b>	<b><u>533,698</u></b>	<b><u>533,698</u></b>	<b><u>483,903</u></b>

# Cafeteria

### School Food Service (2-6510)

The Food Services department is responsible for school breakfast and lunch programs for all students in the elementary school, middle school, and Head Start pre-school programs. In addition to preparing and serving meals, the food services staff and administration participate in identifying students eligible for free or reduced price meals and in promulgating the reports required by the National School Lunch Program Administration.

The Food Services department requires a continuing subsidy from local funds to remain financially secure. Because we have a low number of students qualifying for free or reduced priced meals, we do not receive the large Federal subsidy common to other districts and we are forced to rely on local funds to maintain solvency.

#### ***Significant Changes:***

This budget category was increased by \$1,698 due to increase in fringe benefits.

Fund 02 - School Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>School Food Service</b>					
Personnel Services	66,889	69,582	69,582	69,582	69,420
Fringe Benefits	13,131	14,342	14,342	14,342	16,202
Contractual Services	4,131	3,000	3,000	3,000	3,000
Other Charges	74,348	83,850	83,850	83,850	83,850
<b>School Food Service TOTALS:</b>	<b><u>158,499</u></b>	<b><u>170,774</u></b>	<b><u>170,774</u></b>	<b><u>170,774</u></b>	<b><u>172,472</u></b>

# **School Fund Capital Projects**

**Building Improvement - Waddell (2-6661)**

No funds have been budgeted.

**Significant Changes:**

No funds have been budgeted.

Fund 02 - School Fund Building Improvement - Waddell	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Contractual Services	6,426	0	0	0	0
<b>Building Improvement - Waddell TOTALS:</b>	<b><u>6,426</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

### Building Improvement - Downing (2-6662)

Included in this department were the funds appropriated for the Lylburn Downing Project.

**Significant Changes:**

No funds have been budgeted.

Fund 02 - School Fund Building Improvement - Downing	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	7,584	0	0	0	0
Fringe Benefits	580	0	0	0	0
Contractual Services	127,818	0	20,868	20,868	0
Capital Outlay	1,636,454	0	60,955	60,955	0
<b>Building Improvement - Downing TOTALS:</b>	<b><u>1,772,436</u></b>	<b><u>0</u></b>	<b><u>81,823</u></b>	<b><u>81,823</u></b>	<b><u>0</u></b>

# Non-Departmental



**Non-Departmental (2-6730)**

This category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

**Significant Changes:**

None.

Fund 02 - School Fund Non-Departmental	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Fringe Benefits	2,400	2,300	2,300	2,300	2,300
<b>Non-Departmental TOTALS:</b>	<b><u>2,400</u></b>	<b><u>2,300</u></b>	<b><u>2,300</u></b>	<b><u>2,300</u></b>	<b><u>2,300</u></b>

# Federal Programs

**Title II/Ed. Technology (2-6798)**

This grant provided supplemental funds for technology projects.

**Significant Changes:**

This Federal Grant has ended.

Fund 02 - School Fund Title II/Ed. Technology	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Other Charges	457	0	0	0	0
<b>Title II/Ed. Technology TOTALS:</b>	<b><u>457</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**Title I (2-6800)**

Title I of the Elementary and Secondary Education Act provides remedial reading and mathematics for students who are determined to be eligible by virtue of family income and/or depressed achievement scores. In the Lexington City Schools, the Title I program provides remedial reading instruction to students in grades K-4.

**Significant Changes:**

This federal budget category supports only a partial salary of one full-time teacher.

Fund 02 - School Fund Title I	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	50,854	47,925	54,337	54,337	47,465
Fringe Benefits	19,493	3,673	4,164	4,164	3,631
Contractual Services	3,972	0	0	0	0
Other Charges	2,394	0	251	251	0
<b>Title I TOTALS:</b>	<b><u>76,713</u></b>	<b><u>51,598</u></b>	<b><u>58,752</u></b>	<b><u>58,752</u></b>	<b><u>51,096</u></b>

**Title VI-B (2-6801)**

Title VI-B of the Americans with Disabilities Act is the vehicle through which federal funds are provided for the education of children with physical or mental impairments. Title VI-B is a federal grant, providing reimbursement for expenses incurred in providing special therapy, special equipment, and medical or psychological assessment for special needs children.

Included in this grant are the following:

- Part of the program administrator's salary;
- Part of the salary for a Special Education Assistant;
- Salary for a teacher;
- Salary for an ESY program for SPED students;
- Wages for substitutes.

**Significant Changes:**

This federal budget category was decreased by \$1,042 due to decrease of expected funding.

Fund 02 - School Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Title VI-B</b>					
Personnel Services	133,989	80,150	80,150	80,150	81,891
Fringe Benefits	38,432	31,228	31,228	31,228	26,377
Contractual Services	0	2,000	2,000	2,000	3,653
Other Charges	3,396	2,955	5,995	5,995	3,370
<b>Title VI-B TOTALS:</b>	<b><u>175,817</u></b>	<b><u>116,333</u></b>	<b><u>119,373</u></b>	<b><u>119,373</u></b>	<b><u>115,291</u></b>

## Title II Teacher Quality (2-6803)

It is anticipated that the division grant application for this federal program will be approved in FY 2012. Funds were not included in the current budget. This grant provides supplemental funds for:

- A continuing source of innovative and educational improvement;
- Meeting the educational needs of all students; and
- Developing and implementing educational programs to improve student achievement and teacher performance.

### ***Significant Changes:***

None.

Fund 02 - School Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Title II Teacher Quality</b>					
Personnel Services	16,277	0	19,403	19,403	0
Fringe Benefits	7,200	0	1,558	1,558	0
Contractual Services	2,551	0	9,441	9,441	0
Other Charges	2,673	0	659	659	0
<b>Title II Teacher Quality TOTALS:</b>	<b><u>28,701</u></b>	<b><u>0</u></b>	<b><u>31,061</u></b>	<b><u>31,061</u></b>	<b><u>0</u></b>

**Federal Programs: Title IIIA LEP (2-6804)**

The division is part of a consortium managed by Augusta County and anticipates that our application will be approved for FY 2013. Funds were not included in the current budget. The grant would provide supplemental funds for language instruction for limited English proficient and immigrant students.

**Significant Changes:**

None.

Fund 02 - School Fund Title IIIA LEP	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Contractual Services	0	0	970	970	0
Other Charges	0	0	0	0	0
<b>Title II Teacher Quality TOTALS:</b>	<u>0</u>	<u>0</u>	<u>970</u>	<u>970</u>	<u>0</u>

# Technology



### Technology (2-6805)

This function was established to track all funds expended for instructional and administrative technology in the division. Included are wages and benefits for one Division Technology Specialist, for the two schools, one State mandated Instructional Technology Resource teacher, funds for capital procurement under the Virginia Technology Plan, and a shared network engineer.

#### **Significant Changes:**

This budget category was increased by \$4,122 due to increase in fringe benefits and training.

Fund 02 - School Fund Technology	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	73,290	134,363	134,363	134,363	124,363
Fringe Benefits	24,535	46,571	46,571	46,571	59,607
Contractual Services	22,828	17,000	17,000	17,000	17,600
Other Charges	167,359	136,500	136,500	136,500	143,258
Miscellaneous	0	20,400	20,400	20,400	20,400
Interfund Charges	0	-41,000	-41,000	-41,000	-47,272
<b>Technology TOTALS:</b>	<b><u>288,012</u></b>	<b><u>313,834</u></b>	<b><u>313,834</u></b>	<b><u>313,834</u></b>	<b><u>317,956</u></b>

# UTILITY FUND

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

Fund 05 - Utility Fund Revenues		2011 Actual Revenue	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Charges For Services</b>						
1016.1901	Water & Sewer Use	3,399,974	3,429,000	3,429,000	3,667,000	3,798,800
1016.1903	MSA Contract - WTP	652,443	677,900	677,900	665,500	702,700
1016.1905	Penalties	11,708	10,500	10,500	15,100	12,500
1016.1906	Misc. Non-Operating Rev.	52,513	13,000	13,000	167,600	13,000
1016.1911	MSA Contract - WWTP	1,092,089	1,198,800	1,198,800	1,078,300	1,151,000
<b>Charges For Services TOTAL:</b>		<b>5,208,727</b>	<b>5,329,200</b>	<b>5,329,200</b>	<b>5,593,500</b>	<b>5,678,000</b>
<b>Miscellaneous Revenue</b>						
1018.1175	Exchange Nutrient Credit	0	0	0	0	7,447
<b>Misc. Revenue TOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,447</b>
<b>Transfers</b>						
1041.0511	From General Fund	0	1,200,000	1,200,000	1,200,000	0
<b>Transfers Total:</b>		<b>0</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>0</b>
<b>Fund Balance</b>						
1042.9999	Appropriated Fund Balance	0	208,053	257,100	-136,322	0
<b>Fund Balance TOTAL:</b>		<b>0</b>	<b>208,053</b>	<b>257,100</b>	<b>-136,322</b>	<b>0</b>
<b>UTILITY FUND TOTAL:</b>		<b><u>5,208,727</u></b>	<b><u>6,737,253</u></b>	<b><u>6,786,300</u></b>	<b><u>6,657,178</u></b>	<b><u>5,685,447</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 05 - Utility Fund</b>		<b>2011</b>	<b>2012</b>	<b>2012</b>	<b>2012</b>	<b>2013</b>
<b>Organization Function</b>		<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>Projected</b>	<b>Budget</b>
<b>Sub-Function</b>		<b>Expense</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	
<b>Administration</b>						
1110	Administration	118,858	134,322	134,322	132,856	133,103
<b>Administration TOTAL:</b>		<b>118,858</b>	<b>134,322</b>	<b>134,322</b>	<b>132,856</b>	<b>133,103</b>
<b>Water Operations</b>						
1140	Water Treatment Plant	621,374	645,628	645,628	633,780	669,251
1150	Water Treatment-Brushy	4,593	8,231	8,231	5,573	8,231
1160	Water Distribution	949,435	934,772	934,772	933,579	1,030,953
<b>Water Operations TOTAL:</b>		<b>1,575,402</b>	<b>1,588,631</b>	<b>1,588,631</b>	<b>1,572,932</b>	<b>1,708,435</b>
<b>Wastewater Operations</b>						
1170	Wastewater Collection	1,699,110	1,983,278	1,983,278	1,993,707	2,000,449
1175	MSA - WWTP	1,040,085	1,141,736	1,141,736	1,026,936	1,096,205
1190	Inflow & Infiltration	59,424	62,203	62,203	62,203	68,732
<b>Wastewater Operations TOTAL:</b>		<b>2,798,619</b>	<b>3,187,217</b>	<b>3,187,217</b>	<b>3,082,846</b>	<b>3,165,386</b>
<b>Capital Projects</b>						
3140	I & I Reduction P	86,081	50,000	50,000	50,000	50,000
3699	Misc. Water Lines	0	5,000	5,000	5,000	5,000
3715	Taylor Street Water	24,006	0	19,995	19,995	0
3716	Water Line Replacement	73,602	50,000	79,052	78,340	50,000
3717	Meter Reading System	0	1,400,000	1,400,000	1,400,000	0
<b>Capital Projects TOTAL:</b>		<b>183,689</b>	<b>1,505,000</b>	<b>1,554,047</b>	<b>1,553,335</b>	<b>105,000</b>
<b>Non-Departmental</b>						
4050	Public Works Labor	59,952	62,131	62,131	55,257	64,672
9310	Non-Departmental	-12,799	259,952	259,952	259,952	388,851
9350	Interfund Transfers	0	0	0	0	120,000
<b>Non-Departmental TOTAL:</b>		<b>47,153</b>	<b>322,083</b>	<b>322,083</b>	<b>315,209</b>	<b>573,523</b>
<b>Fund 05 TOTAL:</b>		<b><u>4,723,721</u></b>	<b><u>6,737,253</u></b>	<b><u>6,786,300</u></b>	<b><u>6,657,178</u></b>	<b><u>5,685,447</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 05 - Utility Fund Expenses</b>		<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Personnel Services</b>						
1001	Full - Time Wages	662,956	707,140	707,140	640,778	659,052
1002	Overtime	53,821	52,505	52,505	55,311	52,505
1003	Part - Time Wages	6,115	0	0	28,023	39,333
1041	Pwks Regular Wages	290,772	327,416	327,416	304,488	309,484
1042	Pwks Overtime Wages	21,080	22,472	22,472	22,763	21,573
<b>Personnel Services TOTAL:</b>		<b>1,034,744</b>	<b>1,109,533</b>	<b>1,109,533</b>	<b>1,051,363</b>	<b>1,081,947</b>
<b>Fringe Benefits</b>						
2001	Fica	73,391	84,250	84,250	77,284	82,744
2002	Retirement	139,772	151,699	151,699	142,762	169,331
2005	Medical Insurance	217,173	241,688	241,688	236,293	251,043
2006	Life Insurance	2,660	2,783	2,783	2,668	12,673
2009	Unemployment Insurance	0	0	0	0	0
2011	Worker's Comp Insurance	22,568	28,736	28,736	23,535	25,378
<b>Fringe Benefits TOTAL:</b>		<b>455,564</b>	<b>509,156</b>	<b>509,156</b>	<b>482,542</b>	<b>541,169</b>
<b>Contractual Services</b>						
3002	Professional Services	117,583	47,266	67,261	61,974	105,501
3004	Repairs & Maintenance	124,601	69,477	69,477	52,399	65,631
3005	Maintenance Svc Contract	5,286	7,000	7,000	7,000	4,000
3006	Printing & Binding	920	600	600	600	600
3007	Advertising	342	527	527	50	225
3015	Lagoon Maintenance	8	2,500	2,500	0	15,000
3016	Wholesale Water	655,147	666,000	666,000	635,000	749,250
3017	Wholesale Sewer	949,338	1,070,000	1,070,000	1,123,303	1,080,100
3019	MSA Facility Fee	565,619	729,218	729,218	729,218	729,218
3024	Landfill Contract	15,801	3,335	3,335	4,208	4,444
3028	Computer Software	459	0	0	175	0
3406	Generator Services	1,950	8,433	8,433	3,800	6,000
<b>Contractual Services TOTAL:</b>		<b>2,437,054</b>	<b>2,604,356</b>	<b>2,624,351</b>	<b>2,617,727</b>	<b>2,759,969</b>
<b>Internal Services</b>						
4002	Inside Vehicle Maint	27,640	34,961	34,961	30,821	31,964
4004	Photocopying Services	7	200	200	1	69
4010	Special Projects - Pwks	2,920	8,114	8,114	6,931	8,696
<b>Internal Services TOTAL:</b>		<b>30,567</b>	<b>43,275</b>	<b>43,275</b>	<b>37,753</b>	<b>40,729</b>
<b>Other Charges</b>						
5101	Electrical Service	325,890	396,359	396,359	365,866	366,717
5102	Heating Services	13,243	12,105	12,105	14,460	13,765
5103	Water & Sewer Services	600	708	708	614	793
5201	Postal & Messenger Svcs	8,407	8,050	8,050	9,523	9,766

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 05 - Utility Fund Expenses</b>		<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
5202	Electronic Data Service	1,188	1,193	1,193	1,117	1,155
5203	Telephone	5,753	6,009	6,009	7,767	5,854
5204	Cellular Telephone Serv	3,057	4,200	4,200	7,113	8,122
5399	Insurance Allocation	14,379	16,015	16,015	15,541	17,042
5401	Office Supplies	4,405	2,980	2,980	3,590	3,557
5403	Agricultural Svc/Supplies	1,337	800	800	1,000	816
5404	Medical Supplies	16,051	13,572	13,572	14,464	16,444
5405	Janitorial Supplies	2,749	3,700	3,700	2,688	2,897
5406	Generator Supplies	4,893	6,250	6,250	0	2,348
5407	Repair & Maint Supplies	67,841	51,000	51,000	25,155	25,858
5408	Vehicle/Equip Supplies	9,703	11,311	11,311	3,082	9,026
5410	Uniform & Wearing Appar	954	1,270	1,270	721	1,209
5411	Books & Subscriptions	401	513	513	54	884
5413	Other Operating Supplies	152,313	114,799	143,851	170,931	102,675
5417	Photocopying Supplies	0	0	0	290	0
5426	Chemical Supplies	103,829	120,500	120,500	133,983	143,433
5428	Data Processing Supplies	1,190	2,700	2,700	4,318	3,210
5430	Asphalting Materials	9,386	10,758	10,758	9,253	5,651
5460	XPTank & PRV-Fin.Assist.	0	0	0	200	2,000
5477	Durable Goods	9,427	3,700	3,700	13,173	2,700
5501	Travel & Training	3,565	6,100	6,100	2,027	5,443
<b>Other Charges TOTAL:</b>		<b>760,561</b>	<b>794,592</b>	<b>823,644</b>	<b>806,930</b>	<b>751,365</b>
<b>Agency Contributions</b>						
5606	Permits To State Agencies	11,232	26,500	26,500	10,978	10,955
<b>Agency Contributions TOTAL:</b>		<b>11,232</b>	<b>26,500</b>	<b>26,500</b>	<b>10,978</b>	<b>10,955</b>
<b>Miscellaneous</b>						
5801	Dues & Memberships	852	800	800	593	1,620
5803	Employee Relations	510	510	510	510	510
5813	Bad Debt Expense	0	8,500	8,500	8,500	8,000
5815	Other Charges	0	0	0	0	11,800
5887	Water Surcharge	5,642	5,675	5,675	5,648	5,675
<b>Miscellaneous TOTAL:</b>		<b>7,004</b>	<b>15,485</b>	<b>15,485</b>	<b>15,251</b>	<b>27,605</b>
<b>Capital Outlay</b>						
7001	Machinery & Equip	0	1,400,000	1,400,000	1,382,940	0
7007	Adp Equipment/Software	0	0	0	17,060	0
<b>Capital Outlay TOTAL:</b>		<b>0</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>0</b>
<b>Leases And Rentals</b>						
8001	Lease/Rent Of Equipment	17,020	630	630	908	391
<b>Leases And Rentals TOTAL:</b>		<b>17,020</b>	<b>630</b>	<b>630</b>	<b>908</b>	<b>391</b>

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses		2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Interfund Charges</b>						
9101	Svcs Of City Manager	28,130	28,580	28,580	28,580	32,207
9102	Svcs Of Pwks - Stores	4,984	5,088	5,088	5,088	5,130
9103	Svcs Of Treasurer	31,539	36,346	36,346	36,346	70,431
9104	Svcs Of Finance	29,456	29,937	29,937	29,937	68,782
9105	Pwks Services To Street	-17,226	-17,726	-17,726	-17,726	-17,734
9108	Svcs Of Human Resource	7,790	8,065	8,065	8,065	7,258
9151	Svcs Of Technology	0	0	0	0	15493
<b>Interfund Charges TOTAL:</b>		<b>84,673</b>	<b>90,290</b>	<b>90,290</b>	<b>90,290</b>	<b>181,567</b>
<b>Transfers</b>						
9201	To General Fund	0	0	0	0	120,000
<b>Transfers TOTAL:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,000</b>
<b>Other Uses Of Funds</b>						
9960	Depreciation	99,992	143,436	143,436	143,436	169,750
9962	GFA Additions	-214,690	0	0	0	0
<b>Other Uses Of Funds TOTAL:</b>		<b>-114,698</b>	<b>143,436</b>	<b>143,436</b>	<b>143,436</b>	<b>169,750</b>
<b>Utility Fund TOTAL:</b>		<b><u>4,723,721</u></b>	<b><u>6,737,253</u></b>	<b><u>6,786,300</u></b>	<b><u>6,657,178</u></b>	<b><u>5,685,447</u></b>

# Administration



### Administration (5-1110)

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines, the utility billing systems, and customer accounting. There are approximately 2,200 accounts handled by this section. Bills are processed by the Public Works Department and issued every two months.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered. Object codes 1041 and 1042 are used for labor expenses, and equipment is charged to object code 4025.

#### **Significant Changes:**

The Utility Fund-Administration account reflects a decrease of just under 1%. The line items for professional services and maintenance service contracts have been reduced by \$12,000 because these services are now all being budgeted in the Finance Department account. Accounts that have been increased include postage, cellular telephones, and training.

Fund 05 - Utility Fund <b>Administration</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	69,652	76,782	76,782	71,968	77,427
Fringe Benefits	28,987	32,737	32,737	30,726	36,521
Contractual Services	19,856	17,050	17,050	22,470	5,009
Internal Services	2,511	3,593	3,593	2,601	3,593
Other Charges	15,078	21,886	21,886	22,817	27,537
Capital Outlay	0	0	0	0	750
Interfund Charges	-17,226	-17,726	-17,726	-17,726	-17,734
<b>Administration TOTALS:</b>	<b><u>118,858</u></b>	<b><u>134,322</u></b>	<b><u>134,322</u></b>	<b><u>132,856</u></b>	<b><u>133,103</u></b>

# Water Operations

### Water Treatment Plant (5-1140)

The City of Lexington provides contract operation of the Water Treatment Plant owned by the Maury Service Authority. Operating expenses and administration fees are recovered quarterly. The plant is designed and permitted at 4 MGD (million gallons per day). Treatment is conventional, utilizing alum coagulation and flocculation, followed by sedimentation and rapid sand filtration. Chlorine is added for disinfection, soda ash is added for Ph adjustment, fluoride is added to aid in dental health and activated carbon is added to minimize taste and odor. Routine water quality testing is provided on site and special testing (including bacteriological) samples are sent to the State laboratories.

#### **Significant Changes:**

The Water Plant account is proposed to increase by 3.7%. This is primarily as a result of the need to clean out the sludge lagoon (\$15,000) which is performed every 4 to 5 years, and increasing chemical costs.

Fund 05 - Utility Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Water Treatment Plant</b>					
Personnel Services	260,789	273,960	273,960	260,811	268,322
Fringe Benefits	101,836	107,122	107,122	106,382	117,270
Contractual Services	24,403	25,448	25,448	14,946	32,967
Internal Services	4,349	5,707	5,707	9,868	7,646
Other Charges	227,049	230,751	230,751	238,475	240,096
Agency Contributions	1,969	2,000	2,000	1,978	2,008
Miscellaneous	979	540	540	720	792
Leases And Rentals	0	100	100	600	150
<b>Water Treatment Plant TOTALS:</b>	<b><u>621,374</u></b>	<b><u>645,628</u></b>	<b><u>645,628</u></b>	<b><u>633,780</u></b>	<b><u>669,251</u></b>

### Water Treatment - Brushy Hill (5-1150)

The City of Lexington provides chlorination and maintenance of the Brushy Hill Spring to meet State Health Department regulations and testing requirements. Brushy Hill services customers on the Connor Spring line; it serves thirteen domestic users along Routes 687, 251 and 674.

**Significant Changes:**

There are no significant changes to this account.

Fund 05 - Utility Fund Water Treatment - Brushy Hill	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	1,564	2,554	2,554	1,624	2,554
Fringe Benefits	664	1,517	1,517	704	1,517
Contractual Services	0	184	184	184	184
Other Charges	2,365	3,976	3,976	3,061	3,976
<b>Water Treatment - Brushy Hill TOTALS:</b>	<b><u>4,593</u></b>	<b><u>8,231</u></b>	<b><u>8,231</u></b>	<b><u>5,573</u></b>	<b><u>8,231</u></b>

### Water Distribution (5-1160)

25 miles of water line in the City of Lexington, as well as 15 miles of line in Rockbridge County, are maintained by the Public Works labor pool. Maintenance includes repairing line breaks, replacing worn lines, laying new water lines for new businesses or residences, cleaning lines and the upkeep on water meters.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The Water Distribution account is projected to increase by 10.3% (\$96,000). The primary reason for this increase is a projected significant increase in the Maury Service Authority's rate which will increase due to the water loop project. The MSA has not yet adopted their water budget, and this rate could come down somewhat at that time.

Fund 05 - Utility Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Water Distribution</b>					
Personnel Services	117,899	119,117	119,117	132,147	120,117
Fringe Benefits	58,691	66,294	66,294	68,145	72,624
Contractual Services	691,653	674,000	674,000	652,066	760,250
Internal Services	6,224	7,830	7,830	5,769	7,830
Other Charges	69,326	61,856	61,856	69,804	64,457
Miscellaneous	5,642	5,675	5,675	5,648	5,675
<b>Water Distribution TOTALS:</b>	<b><u>949,435</u></b>	<b><u>934,772</u></b>	<b><u>934,772</u></b>	<b><u>933,579</u></b>	<b><u>1,030,953</u></b>

# Wastewater Operations

### Wastewater Collection (5-1170)

The majority of Lexington's sewer lines, approximately 37 miles, lie within the City limits; however, 3 miles of sewer line extend beyond the City limits to accommodate some customers in Rockbridge County. All lines are maintained by the Public Works labor pool.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

The debt service payments for the City's share of the MSA Treatment Plant and the monthly usage charges are billed to this account.

#### ***Significant Changes:***

The Wastewater Collection account is projected to increase by less than 1%. The rate increase proposed by the MSA is very nominal, and we are asking for \$15,000 in professional services to fund our half of a sewer capacity study that is referenced in our water and sewer joint services agreement with the County Public Service Authority.

Fund 05 - Utility Fund <b>Wastewater Collection</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	94,074	92,540	92,540	75,748	92,281
Fringe Benefits	50,672	43,113	43,113	38,586	47,422
Contractual Services	1,523,548	1,808,218	1,808,218	1,855,169	1,826,318
Internal Services	7,544	7,242	7,242	6,600	7,242
Other Charges	23,272	32,165	32,165	17,604	27,186
<b>Wastewater Collection TOTALS:</b>	<b><u>1,699,110</u></b>	<b><u>1,983,278</u></b>	<b><u>1,983,278</u></b>	<b><u>1,993,707</u></b>	<b><u>2,000,449</u></b>

### MSA Wastewater Treatment Plant (5-1175)

The Maury Service Authority owns the 3MGD regional wastewater treatment plant, but the City operates it by contract for the MSA. The direct operating costs are budgeted in this account and the City is reimbursed monthly with 5% added for administrative overhead.

#### ***Significant Changes:***

The Wastewater Plant account is projected to decrease by 4%. This is a result of our overestimating the electrical usage for the upgraded plant in FY12 and a reduction in the funds needed for repair and maintenance due to much of the plant being replaced. On the other hand, chemical costs are continuing to rise, much like at the Water Plant.

Fund 05 - Utility Fund MSA Wastewater Treatment Plant	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	426,431	450,514	450,514	434,283	447,493
Fringe Benefits	186,656	206,497	206,497	195,616	222,168
Contractual Services	50,059	42,693	42,693	20,285	42,693
Internal Services	7,900	10,984	10,984	9,182	11,120
Other Charges	342,373	405,248	405,248	357,879	362,955
Agency Contributions	9,263	24,500	24,500	9,000	8,947
Miscellaneous	383	770	770	383	588
Leases And Rentals	17,020	530	530	308	241
<b>MSA WWTP TOTALS:</b>	<b><u>1,040,085</u></b>	<b><u>1,141,736</u></b>	<b><u>1,141,736</u></b>	<b><u>1,026,936</u></b>	<b><u>1,096,205</u></b>



### Inflow and Infiltration Program (5-1190)

The inflow and infiltration program has proceeded along with the Correction Compliance Plan phases which were approved by the State Water Control Board.

Metering manholes were constructed and installed in order to more readily monitor flows and assist in identifying areas where infiltration/inflow is more prevalent. Evaluations were made by consulting engineers on the data gathered from the metering manholes regarding areas and lines needing corrections in order to be in compliance with existing standards. This study, completed in FY 87, has been the basis of the City's continuing efforts to reduce the problems of I&I into the wastewater system.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

#### ***Significant Changes:***

The I&I Operating account is proposed to increase by just over 10%. This is as a result of a request for \$6,000 to begin a chemical root control program.

Fund 05 - Utility Fund Inflow and Infiltration Program	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	10,168	26,313	26,313	26,313	25,698
Fringe Benefits	4,180	14,831	14,831	14,831	16,026
Contractual Services	41,598	0	0	0	6,000
Internal Services	401	2,040	2,040	2,040	2,040
Other Charges	3,077	19,019	19,019	19,019	18,968
<b>Inflow and Infiltration Program TOTALS:</b>	<b><u>59,424</u></b>	<b><u>62,203</u></b>	<b><u>62,203</u></b>	<b><u>62,203</u></b>	<b><u>68,732</u></b>

# **Utility Fund Capital Projects**

### Inflow and Infiltration Reduction Projects (5-3140)

This account reflects expenses for the replacement or rehabilitation of sewer lines that contain extensive infiltration or inflow (I&I) problems or concerns. The City's five year CIP program includes \$50,000 per year to continue making progress on I&I reduction within the City's wastewater collection system.

**Significant Changes:**

See above.

Fund 05 - Utility Fund Inflow and Infiltration Reduction Projects	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	0	5,000	5,000	5,000	5,000
Fringe Benefits	144	2,483	2,483	2,483	2,698
Contractual Services	85,937	36,763	36,763	36,763	36,548
Internal Services	0	796	796	796	796
Other Charges	0	4,958	4,958	4,958	4,958
<b>Inflow and Infiltration Reduction TOTALS:</b>	<b><u>86,081</u></b>	<b><u>50,000</u></b>	<b><u>50,000</u></b>	<b><u>50,000</u></b>	<b><u>50,000</u></b>

### Miscellaneous Water Lines Improvement (5-3699)

The City's independent auditors recommended future utility capital projects be funded in the Utility Fund separate from the City's Capital Projects Fund. Additional narrative comments can be found within the City's 5 year Capital Improvement Plan contained in the Capital Projects section of this budget document.

#### **Significant Changes:**

See above.

Fund 01 - General Fund Miscellaneous Water Lines Improvement	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	0	2,004	2,004	2,004	2,004
Fringe Benefits	0	1,195	1,195	1,195	1,302
Internal Services	0	462	462	462	462
Other Charges	0	1,339	1,339	1,339	1,232
<b>Miscellaneous Water Lines Improvement TOTALS:</b>	<b><u>0</u></b>	<b><u>5,000</u></b>	<b><u>5,000</u></b>	<b><u>5,000</u></b>	<b><u>5,000</u></b>

### Taylor Street Water Line Improvement (5-3715)

This CIP project replaces the existing two inch water line from Preston Street toward Spottswood Drive. The project will improve fire flow capacity in that area of the City. This is the last of the improvement projects recommended in the 2001 Water System Evaluation.

#### ***Significant Changes:***

This project was funded in FY11.

Fund 01 - General Fund <b>Taylor Street Water Line Improvement</b>	<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
Personnel Services	1,375	0	0	1,319	0
Fringe Benefits	339	0	0	793	0
Contractual Services	0	0	19,995	15,844	0
Internal Services	126	0	0	201	0
Other Charges	22,166	0	0	1,838	0
<b>Taylor Street Water Line Improvement TOTALS:</b>	<b><u>24,006</u></b>	<b><u>0</u></b>	<b><u>19,995</u></b>	<b><u>19,995</u></b>	<b><u>0</u></b>

**Water Line Replacements (5-3716)**

The City will continue to upgrade old water lines that need to be replaced under this department.

***Significant Changes:***

Major portions of the City's existing water line system are very old and subject to leaks and breaks.

Fund 01 - General Fund	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Water Line Improvement</b>					
Personnel Services	13,228	20,040	20,040	3,870	0
Fringe Benefits	3,007	11,945	11,945	4,100	0
Contractual Services	0	0	0	0	50,000
Internal Services	1,512	4,621	4,621	234	0
Other Charges	55,855	13,394	42,446	70,136	0
<b>Water Line Replacements TOTALS:</b>	<b><u>73,602</u></b>	<b><u>50,000</u></b>	<b><u>79,052</u></b>	<b><u>78,340</u></b>	<b><u>50,000</u></b>

### Meter Reading System (5-3717)

We are proposing a program to replace all the City's water meters with a new type of electronic meter that is more accurate and can be read electronically and instantaneously. It will assist in finding leaks for both our water lines as well as the lines of our customers and will allow the City to bill for water and sewage on a monthly basis. We are proposing that the \$1,400,000 cost of the system be funded by \$200,000 in cash from the Utility Fund and a \$1,200,000 loan from the General fund to be repaid, with interest, in from 5 to 10 years, depending on the revenue increase from using more accurate meters.

***Significant Changes:***

See above.

Fund 01 - General Fund Meter Reading System	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Capital Outlay	0	1,400,000	1,400,000	1,400,000	0
<b>Meter Reading System TOTALS:</b>	<u>0</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>0</u>

# Non-Departmental



### Public Works Labor Pool (5-4050)

The Utility Fund employee nonproductive charges for sick leave, annual leave, holiday leave, and worker's compensation leave are recorded under this department.

***Significant Changes:***

There is no significant change in this account.

Fund 05 - Utility Fund Public Works Labor Pool	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Personnel Services	39,564	40,709	40,709	36,276	41,051
Fringe Benefits	20,388	21,422	21,422	18,981	23,621
<b>Public Works Labor Pool TOTALS:</b>	<b><u>59,952</u></b>	<b><u>62,131</u></b>	<b><u>62,131</u></b>	<b><u>55,257</u></b>	<b><u>64,672</u></b>

### Non-Departmental (5-9310)

This activity account provides for the retirement of bad debt, the Utility Fund's debt service, depreciation, and the various transfers for support provided by the General Fund.

#### ***Significant Changes:***

The Non-Departmental account is recommended to increase by almost 50%. There are three basic reasons for this steep increase. First, we have included \$11,800 to fund the VRS system changes that are being mandated by the legislature; second, I am proposing that the General Fund costs attributable to the Utility Fund have been understated in the past; and third, depreciation has increased as a result of the new water meter program. Using factors such as total Utility Fund budget, number of employees, and number of bills collected, I have established a new standard for allocating General Fund costs to the Utility Fund as a percentage of the specific office's overall budget. The proposed allocations are: City Manager-15%, Finance-20%, Treasurer-30%, Human Resources-10%, and Information Technology-10%.

Fund 05 - Utility Fund Non-Departmental	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
Miscellaneous	0	8,500	8,500	8,500	19,800
Interfund Charges	101,899	108,016	108,016	108,016	199,301
Other Uses of Funds	-114,698	143,436	143,436	143,436	169,750
<b>Non-Departmental TOTALS:</b>	<b><u>-12,799</u></b>	<b><u>259,952</u></b>	<b><u>259,952</u></b>	<b><u>259,952</u></b>	<b><u>388,851</u></b>

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# **CAPITAL PROJECTS FUND**

## **CAPITAL PROJECTS FUND**

This fund provides a centralized account for all capital projects of the City. Fund balance reserves were transferred from the General Fund in FY87 to create the fund; transfers from operating funds and bond sales provide for an ongoing capital improvement program. A detailed outline of the City's five year capital needs can be found in the Capital Improvements Plan as adopted by City Council. The funding for projects in the Utility and School Funds can be found in those funds.

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

Fund 08 - Capital Projects Fund Revenues		2011 Actual Revenue	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Miscellaneous Revenue</b>						
1018.0200	Contributions-General	0	15,750	15,750	15,750	0
1018.9916	Rockbridge County	0	15,750	15,750	15,750	0
<b>Miscellaneous Revenue TOTAL:</b>		<b>0</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>0</b>
<b>State - Categorical</b>						
1024.1248	CDBG-Planning Grant	24,403	0	0	597	0
1024.2248	CDBG-Housing Grant	0	0	700000	700000	0
<b>State - Categorical TOTAL:</b>		<b>24,403</b>	<b>0</b>	<b>700,000</b>	<b>700,597</b>	<b>0</b>
<b>Federal - Categorical</b>						
1033.7447	M.M.E. Grant	0	0	22000	22000	0
1033.8196	TEA-21 Grants	125,978	152000	612752	612752	0
<b>Federal - Categorical TOTAL:</b>		<b>125,978</b>	<b>152,000</b>	<b>634,752</b>	<b>634,752</b>	<b>0</b>
<b>Transfers In</b>						
1041.0511	From General Fund	154,500	783,000	783,000	783,000	389,000
<b>Transfers In TOTAL:</b>		<b>154,500</b>	<b>783,000</b>	<b>783,000</b>	<b>783,000</b>	<b>389,000</b>
<b>Fund Balance</b>						
1042.9999	Appropriated Fund Balance	0	0	267,019	257,881	0
<b>Fund Balance TOTAL:</b>		<b>0</b>	<b>0</b>	<b>267,019</b>	<b>257,881</b>	<b>0</b>
<b>CAPITAL PROJECTS FUND TOTAL:</b>		<b><u>304,881</u></b>	<b><u>966,500</u></b>	<b><u>2,416,271</u></b>	<b><u>2,407,730</u></b>	<b><u>389,000</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 08 - Capital Projects Fund Organization Function Sub-Function</b>		<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Parks&amp; Cemeteries</b>						
1307	Jordan's Point Park	16,705	0	102,333	102,333	0
1308	Maury River Pedestrian Bridge	19,120	183,500	301,697	301,697	0
1309	Jordan's Pt Pk Trail Connect.	0	0	0	0	64,000
1800	Brewbaker Field	11,073	0	0	0	0
1921	Brushy Hills Parking	4,728	0	0	0	0
<b>Parks &amp; Cemeteries TOTAL:</b>		<b>51,626</b>	<b>183,500</b>	<b>404,030</b>	<b>404,030</b>	<b>64,000</b>
<b>Streets &amp; Sidewalks</b>						
2147	Nelson St. Bridge	3,376	0	39,407	39,407	15,000
2148	Randolph St. Utilities	130,880	0	332,084	332,084	0
2215	Courthouse Square Lot	0	7,000	20,000	20,000	0
2422	New Sidewalk Construction	0	0	24,250	24,250	0
2430	Misc. Access Improvements	8,536	5,000	5,000	5,000	5,000
<b>Streets &amp; Sidewalks TOTAL:</b>		<b>142,792</b>	<b>12,000</b>	<b>420,741</b>	<b>420,741</b>	<b>20,000</b>
<b>Facilities</b>						
6664	WES Replacement	0	500,000	500,000	500,000	55,000
7311	New Police Station	0	6,000	6,000	5,767	0
7426	Public Works Shop Improve.	0	32,000	32,000	32,000	0
7432	New Fire Station	0	12,000	110,500	102,192	0
7433	Rescue Squad Building	0	38,000	38,000	40,245	0
7440	City Hall Improvements	0	83,000	83,000	83,000	250,000
7447	Energy Efficiency Projects	0	100,000	122,000	119,755	0
8117	Thompson's Knoll Program	24,403	0	700,000	700,000	0
<b>Facilities TOTAL:</b>		<b>24,403</b>	<b>771,000</b>	<b>1,591,500</b>	<b>1,582,959</b>	<b>305,000</b>
<b>Fund 08 TOTAL:</b>		<b><u>218,821</u></b>	<b><u>966,500</u></b>	<b><u>2,416,271</u></b>	<b><u>2,407,730</u></b>	<b><u>389,000</u></b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Fund 08 - Capital Projects Fund Expenses</b>		<b>2011 Actual Expense</b>	<b>2012 Adopted Budget</b>	<b>2012 Amended Budget</b>	<b>2012 Projected Budget</b>	<b>2013 Budget</b>
<b>Personnel Services</b>						
1001	Full-time Wages	0	0	22250	22250	0
1002	Overtime	0	0	0	0	0
1003	Part-time Wages	0	0	0	0	0
1041	Pwks Regular Wages	16,540	2,100	2,100	2,100	2,100
1042	Pwks Overtime Wages	1,183	0	0	0	0
<b>Personnel Services TOTAL:</b>		<b>17,723</b>	<b>2,100</b>	<b>24,350</b>	<b>24,350</b>	<b>2,100</b>
<b>Fringe Benefits</b>						
2001	Fica	1,301	161	1,863	1,863	161
2002	Retirement	2,351	311	3,597	3,597	311
2005	Medical Insurance	4,377	487	9,146	9,146	487
2006	Life Insurance	43	24	86	86	24
2011	Worker's Comp Insurance	924	29	70	70	29
<b>Fringe Benefits TOTAL:</b>		<b>8,996</b>	<b>1,012</b>	<b>14,762</b>	<b>14,762</b>	<b>1,012</b>
<b>Contractual Services</b>						
3002	Professional Services	149,814	961,500	1,488,438	1,518,759	320,000
3004	Repairs & Maintenance	5,650	0	0	0	64,000
3007	Advertising	1487	0	12000	2438	0
3121	VDOT Charges for Service	0	0	0	1739	0
3137	Waterline A/E Design	0	0	3400	2891	0
3138	Sewer & Storm Dr A/E Des	0	0	2500	0	0
3141	Streets & Sidewalks A/E	0	0	8200	0	0
3147	Flood Dr. Facilities A/E	0	0	1700	0	0
3181	Landscaping A/E Design	0	0	500	0	0
3182	Erosion & Sediment C A/E	0	0	700	0	0
3199	Final Survey/Rec. Plat A	0	0	5000	0	0
<b>Contractual Services TOTAL:</b>		<b>156,951</b>	<b>961,500</b>	<b>1,522,438</b>	<b>1,525,827</b>	<b>384,000</b>
<b>Internal Services</b>						
4002	Inside Vehicle Maint &	1,050	500	500	500	500
<b>Internal Services TOTAL:</b>		<b>1,050</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Other Charges</b>						
5413	Other Operating Supplies	19,302	1,000	23,000	25,399	1,000
5430	Asphalting Materials	668	388	388	388	388
<b>Other Charges TOTAL:</b>		<b>19,970</b>	<b>1,388</b>	<b>23,388</b>	<b>25,787</b>	<b>1,388</b>
<b>Miscellaneous</b>						
5902	Miller House Project	8,630	0	102,333	100,363	0
5906	Restrooms Project	1,712	0	0	0	0
5911	Entrance Plaza & Parking	3,789	0	0	0	0
<b>Miscellaneous TOTAL:</b>		<b>14,131</b>	<b>0</b>	<b>102,333</b>	<b>100,363</b>	<b>0</b>



## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

Fund 08 - Capital Projects Fund Expenses		2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Projected Budget	2013 Budget
<b>Capital Outlay</b>						
7001	Machinery & Equipment	0	0	98,500	87,793	0
7137	Waterline Const./Imp.	0	0	100,000	98,348	0
7138	Sew & Storm Dr. Const./I	0	0	75,000	75,000	0
7141	Streets & Sidewalks Cons	0	0	240,000	117,857	0
7147	Flood Drain Fac. Const./I	0	0	50,000	50,000	0
7181	Landscaping Const./Imp.	0	0	15,000	15,000	0
7182	Erosion & Sediment C Con	0	0	20,000	20,000	0
7199	Construction-Contingency	0	0	50,000	50,000	0
<b>Capital Outlay TOTAL:</b>		<b>0</b>	<b>0</b>	<b>648,500</b>	<b>513,998</b>	<b>0</b>
<b>Other Uses</b>						
9957	Property Acquisition	0	0	80,000	202,143	0
<b>Other Uses TOTAL:</b>		<b>0</b>	<b>0</b>	<b>80,000</b>	<b>202,143</b>	<b>0</b>
<b>Capital Projects TOTAL:</b>		<b><u>218,821</u></b>	<b><u>966,500</u></b>	<b><u>2,416,271</u></b>	<b><u>2,407,730</u></b>	<b><u>389,000</u></b>

# CIP Summary

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

Capital Improvements Plan Summary FY 2013-2017							
PROJECT TITLE	Carryover FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	TOTAL
<b>PARKS &amp; CEMETERY IMPROVEMENTS</b>							
Fairwinds Park Basketball Court	\$0	\$0	\$0	\$10,000	\$0	\$0	10,000
Playground Upgrades	0	0	0	0	25,000	25,000	50,000
City Pool Maintenance & Upgrade	0	64,000	0	19,000	0	0	83,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$64,000</b>	<b>\$0</b>	<b>\$29,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$143,000</b>
<b>STREETS, PARKING &amp; SIDEWALKS</b>							
Miscellaneous Right-of-Way Improvements	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	25,000
East Nelson Street Bridge Replacement	35,000	15,000	21,000	0	0	0	71,000
Estill Street & Sidewalks Improvements	0	0	0	0	27,500	0	27,500
McLaughlin Street Sidewalk	0		0	27,500	0	0	27,500
Entrance Corridor Improvements	0	0	0	15,000	15,000	15,000	45,000
Moore Street Drainage Improvements	0	0	23,000	0	0	0	23,000
East Nelson Street Storm Line Upgrade	0	0	0	62,000	62,000	0	124,000
Business Route 11 Bridge Repair	0	150,000	150,000	0	0	0	300,000
<b>Subtotal</b>	<b>\$35,000</b>	<b>\$170,000</b>	<b>\$199,000</b>	<b>\$109,500</b>	<b>\$109,500</b>	<b>\$20,000</b>	<b>\$643,000</b>
<b>UTILITY SYSTEM</b>							
Miscellaneous Water Line Improvements	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Infiltration and Inflow Reduction Projects	0	50,000	50,000	50,000	50,000	50,000	250,000
Water Line Replacement Projects	0	50,000	50,000	50,000	50,000	50,000	250,000
<b>Subtotal</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$525,000</b>
<b>MUNICIPAL FACILITIES</b>							
City Hall Upgrades	83,000	250,000	0	0	0	0	333,000
<b>Subtotal</b>	<b>\$83,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$333,000</b>
<b>SCHOOL SYSTEM</b>							
Waddell Elementary School Replacement	\$500,000	\$55,000	\$215,000	\$235,000	\$308,000	\$13,687,000	15,000,000
<b>Subtotal</b>	<b>\$500,000</b>	<b>\$55,000</b>	<b>\$215,000</b>	<b>\$235,000</b>	<b>\$308,000</b>	<b>\$13,687,000</b>	<b>\$15,000,000</b>
<b>GRAND TOTAL</b>	<b>\$618,000</b>	<b>\$644,000</b>	<b>\$519,000</b>	<b>\$478,500</b>	<b>\$547,500</b>	<b>\$13,837,000</b>	<b>\$16,644,000</b>

<b>Proposed Financing</b> FY 2012-2016							
<b>PROPOSED FINANCING</b>	<b>Carryover FY 2011/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>TOTAL</b>
General Fund	\$0	\$139,000	\$264,000	\$346,000	\$415,000	\$45,000	\$1,209,000
GF: St Street Funds	0	150,000	150,000	27,500	27,500	0	355,000
Fund Balance	0	250,000	0	0	0	0	250,000
Capital Fund	618,000	0	0	0	0	0	618,000
Utility Fund	0	105,000	105,000	105,000	105,000	105,000	525,000
Bonds	0	0	0	0	0	13,687,000	13,687,000
<b>TOTAL PROPOSED</b>	<b><u>\$618,000</u></b>	<b><u>\$644,000</u></b>	<b><u>\$519,000</u></b>	<b><u>\$478,500</u></b>	<b><u>\$547,500</u></b>	<b><u>\$13,837,000</u></b>	<b><u>\$16,644,000</u></b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Parks and Cemetery Improvements</b>				
<b>Title:</b>			<b>Fairwinds Park Basketball Court</b>				
<b>Status:</b>			<b>Revised</b>				
<b>Description:</b> Construct a new half-court basketball court at Fairwinds Park.							
<b>Justification:</b> This is a continuation of our improvements to the facilities at the park and provides a neighborhood recreation activity for older children.							
<b>Estimated Annual Operating Costs:</b>			\$50				
<b>Work Performed:</b>			In-House and Contract				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	0	0	10,000	0	0	10,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Parks and Cemetery Improvements</b>				
<b>Title:</b>			<b>Playground Upgrades</b>				
<b>Status:</b>			<b>Same as last year</b>				
<b>Description:</b> Upgrade the playground equipment at the following City parks: Lime Kiln Road Park (FY16) and Fairwinds Park (FY17).							
<b>Justification:</b> The last major improvements made to these parks were in the mid-1990's. We should plan upgrades to these parks every 10 to 15 years. Richardson Park had new equipment installed a few years ago.							
<b>Estimated Annual Operating Costs:</b>			\$500				
<b>Work Performed:</b>			In-House				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	0	0	0	25,000	25,000	50,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>City Manager</b>				
<b>Category:</b>			<b>Parks and Cemetery Improvements</b>				
<b>Title:</b>			<b>City Pool Maintenance and Upgrades</b>				
<b>Status:</b>			<b>New</b>				
<p><b>Description:</b> This project consists of two phases. The first would be to provide major maintenance to the bottom of the pool by re-plastering it (\$64,000). The second is to upgrade the facility by providing shade structures along the grassy area on the western side of the pool (\$19,000).</p>							
<p><b>Justification:</b> The concrete surface of the pool requires re-plastering every 8 to 10 years in order to protect the concrete underneath it. This work will need to be performed following the 2012 summer swim season. The shade structures are a response to client requests for a shady area to sit while watching children.</p>							
<b>Estimated Annual Operating Costs:</b>			\$0				
<b>Work Performed:</b>			Contract				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	64,000	0	19,000	0	0	83,000
<b>TOTAL</b>	<b>0</b>	<b>64,000</b>	<b>0</b>	<b>19,000</b>	<b>0</b>	<b>0</b>	<b>83,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>		<b>Public Works</b>					
<b>Category:</b>		<b>Streets, Parking and Sidewalks</b>					
<b>Title:</b>		<b>Miscellaneous Right-of-Way Improvements</b>					
<b>Status:</b>		<b>Same as last year</b>					
<b>Description:</b> This project provides funding for small projects that improve vehicular and pedestrian use of right of way. It could include road widenings, curb cuts, landscaping, etc.							
<b>Justification:</b> This is a contingency account for small projects.							
<b>Estimated Annual Operating Costs:</b>		\$0					
<b>Work Performed:</b>		In-House					
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	5,000	5,000	5,000	5,000	5,000	25,000
<b>TOTAL</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>25,000</b>



<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>		<b>Public Works</b>					
<b>Category:</b>		<b>Streets, Parking and Sidewalks</b>					
<b>Title:</b>		<b>East Nelson Street Bridge Replacement</b>					
<b>Status:</b>		<b>Ongoing</b>					
<b>Description:</b> Replace the East Nelson Street Bridge. This project provides the two percent (2%) matching funds for an estimated \$4,000,000 project.							
<b>Justification:</b> The East Nelson Street Bridge is 72 years old and has weight restrictions on it due to deficiencies with the concrete deck.							
<b>Estimated Annual Operating Costs:</b>		\$0					
<b>Work Performed:</b>		Contract					
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	35,000	15,000	21,000	0	0	0	71,000
<b>TOTAL</b>	<b>35,000</b>	<b>15,000</b>	<b>21,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Streets, Parking and Sidewalks</b>				
<b>Title:</b>			<b>Estill Street and Sidewalk Improvements</b>				
<b>Status:</b>			<b>Revised</b>				
<b>Description:</b> Widen a narrow section of the road and construct a sidewalk between East Nelson Street and East Washington Street. This project can be funded from State Street Maintenance Funds.							
<b>Justification:</b> Provides a sidewalk connection between East Nelson Street and East Washington Street and allows for two way traffic flow when cars are parked on the east side of the road.							
<b>Estimated Annual Operating Costs:</b>			\$0				
<b>Work Performed:</b>			In-House				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	0	0	0	27,500	0	27,500
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,500</b>	<b>0</b>	<b>27,500</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Streets, Parking and Sidewalks</b>				
<b>Title:</b>			<b>McLaughlin Street Sidewalk</b>				
<b>Status:</b>			<b>Revised</b>				
<b>Description:</b> Construct a new sidewalk on the east side of McLaughlin Street from West Nelson Street to Myers Street. This would also include a storm drain line to collect the water from a spring near Dr. Simmons' entrance. This project can be funded from State Street Maintenance Funds.							
<b>Justification:</b> The new sidewalk would allow pedestrians to cross Myers Street where there is a curve that limits sight distance and resolve a drainage issue that creates icy conditions in the winter.							
<b>Estimated Annual Operating Costs:</b>			\$0				
<b>Work Performed:</b>			In-House				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	0	0	27,500	0	0	27,500
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,500</b>	<b>0</b>	<b>0</b>	<b>27,500</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Planning and Development</b>				
<b>Category:</b>			<b>Streets, Parking and Sidewalks</b>				
<b>Title:</b>			<b>Entrance Corridor Improvements</b>				
<b>Status:</b>			<b>Revised</b>				
<p><b>Description:</b> Continue to make improvements to the City's primary entrance corridors. Remaining work includes improved directional signage, extension of the aesthetic improvements up Walker and Waddell Streets to the limits of these commercial areas, and more complete landscaping for the Route 11 North entrance.</p>							
<p><b>Justification:</b> The City has done a substantial amount of improvements to its entrance corridors and needs to continue these efforts.</p>							
<b>Estimated Annual Operating Costs:</b>			\$3,000				
<b>Work Performed:</b>			In-House				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	0	0	15,000	15,000	15,000	45,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>45,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Streets, Parking &amp; Sidewalks</b>				
<b>Title:</b>			<b>Moore Street Drainage Improvements</b>				
<b>Status:</b>			<b>New</b>				
<b>Description:</b> Install underground drainage system from outfall of storm drains running under Spotswood Drive from Hampton Inn, to Taylor Street Park drop inlet and continue underground line along Moore Street to drop inlet on Preston Street. Also raise low sections of sidewalk along the west side of Moore Street.							
<b>Justification:</b> The properties along Moore Street and further west have incurred significant flooding during large rain events.							
<b>Estimated Annual Operating Costs:</b>			\$0				
<b>Work Performed:</b>			In-House				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	0	23,000	0	0	0	23,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Streets, Parking &amp; Sidewalks</b>				
<b>Title:</b>			<b>East Nelson Street Storm Line Upgrade</b>				
<b>Status:</b>			<b>New</b>				
<b>Description:</b> Connect an existing 48" storm drain line under the BB&T Bank parking lot along East Nelson Street to a proposed 54" pipe being constructed by Sheetz on the north side of the street. This would upgrade an existing 36" line to 48".							
<b>Justification:</b> With Sheetz improving the storm drainage line on the north side of Nelson Street, the existing 36" line constricts the drainage capacity of the line feeding into it.							
<b>Estimated Annual Operating Costs:</b>			\$0				
<b>Work Performed:</b>			Contract				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	0	0	0	62,000	62,000	0	124,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,000</b>	<b>62,000</b>	<b>0</b>	<b>124,000</b>

CIP PROJECT REQUEST: 2013/14 - 2016/2017							
Requesting Department:			Public Works				
Category:			Streets, Parking & Sidewalks				
Title:			Business Route 11 Bridge Repair				
Status:			New				
<p><b>Description:</b> Repair the bridge on business Route 11 that crosses the by-pass near Campbell Lane. Work is to include blast and paint all steel; replace diaphragms; replace one bearing seat; chip off, sandblast and pour back the bearing support on the east side of US 11 traveling north; install new expansion joints in sidewalk; repair deck in soft spots; and install guardrail along both sides of US 11 to VDOT specifications.</p>							
<p><b>Justification:</b> Most recent bridge inspection found significant deterioration on the top of one of the bridge piers. Using State Street Maintenance funds to perform this project will leave little to no money for re-paving in FY12 and FY13.</p>							
Estimated Annual Operating Costs:			\$50				
Work Performed:			Contract				
Funding Summary							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
State Maint. Fund	0	150,000	150,000	0	0	0	300,000
<b>TOTAL</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

CIP PROJECT REQUEST: 2013/14 - 2016/2017							
Requesting Department:			Public Works				
Category:			Utility System				
Title:			Miscellaneous Water Line Improvements				
Status:			Same as last year				
<b>Description:</b> Installation of new, or replacement of, small water lines, valves, or fire hydrant projects throughout the City.							
<b>Justification:</b> This type of project is needed to keep our water distribution system in adequate condition.							
Estimated Annual Operating Costs:			\$0				
Work Performed:			In-House				
Funding Summary							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
Utility Fund	0	5,000	5,000	5,000	5,000	5,000	25,000
<b>TOTAL</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>25,000</b>



CIP PROJECT REQUEST: 2013/14 - 2016/2017							
Requesting Department:		Public Works					
Category:		Utility System					
Title:		Infiltration and Inflow Reduction Projects					
Status:		Same as last year					
<p><b>Description:</b> The projects would replace or rehabilitate sewer lines where extensive infiltration or inflow has been identified.</p>							
<p><b>Justification:</b> Infiltration and inflow must be reduced from the City's wastewater collection system.</p>							
Estimated Annual Operating Costs:		\$0					
Work Performed:		In-House and Contract					
Funding Summary							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
Utility Fund	0	50,000	50,000	50,000	50,000	50,000	250,000
<b>TOTAL</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Utility System</b>				
<b>Title:</b>			<b>Water Line Replacement Projects</b>				
<b>Status:</b>			<b>Ongoing</b>				
<b>Description:</b> Replace sections of water line that are in greatest need based on age and condition of line.							
<b>Justification:</b> Major portions of the City's existing water line system are very old and subject to leaks and breaks.							
<b>Estimated Annual Operating Costs:</b>			\$0				
<b>Work Performed:</b>			In-House and Contract				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
Utility Fund	0	50,000	50,000	50,000	50,000	50,000	250,000
<b>TOTAL</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

<b>CIP PROJECT REQUEST: 2013/14 - 2016/2017</b>							
<b>Requesting Department:</b>			<b>Public Works</b>				
<b>Category:</b>			<b>Municipal Facilities</b>				
<b>Title:</b>			<b>City Hall Upgrades</b>				
<b>Status:</b>			<b>On-going</b>				
<p><b>Description:</b> Evaluate energy-efficiency, systems, space-planning, and surfaces of this historic building in light of staff's projected future needs (grant). Reconfigure spaces, as needed. Install fire suppression system and central-station-reporting alarm system. Upgrade HVAC, ventilation, and insulation, as needed. Remove suspended ceilings, and reroute HVAC, as needed; replace ceilings with drywall. Upgrade floor surfaces to sturdy low-maintenance materials consistent with building's age and historic character. Repaint interior in period colors. Upgrade interior and exterior signage to improve way-finding. Re-point exterior brick.</p>							
<p><b>Justification:</b> City Hall provides citizens' primary connection to their municipality and presents Lexington's public face. It should appear welcoming, but dignified, reflecting both the City's history and its modern efficiency. Currently this historic building, though well-maintained, has gone many years without coherent design or upgrade. Worn surfaces, haphazard combinations of materials, and bland colors look drab and dingy. Poor energy-efficiency makes the building uncomfortable and expensive to heat and cool. The structure and its contents lack fire protection. To make the most of available funds, the City should create a plan for needed improvements to City Hall and undertake these upgrades in a coordinated and systematic way.</p>							
<b>Estimated Annual Operating Costs:</b>			\$500				
<b>Work Performed:</b>			Contract				
<b>Funding Summary</b>							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	83,000	250,000	0	0	0	0	333,000
<b>TOTAL</b>	<b>83,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>333,000</b>

CIP PROJECT REQUEST: 2013/14 - 2016/2017							
Requesting Department:		School Board					
Category:		School System					
Title:		Waddell Elementary School Replacement					
Status:		On-going					
<p><b>Description:</b> The Lexington School Board requests that the Waddell Elementary School be replaced by Fall of 2018. The estimated cost for this project is \$15,000,000.</p>							
<p><b>Justification:</b> The original school was built in 1927 and has numerous issues that make it less than optimal as an educational environment. It has been determined that, unlike LDMS, this building is not conducive to renovation.</p>							
Estimated Annual Operating Costs:		Unknown					
Work Performed:		Contract					
Funding Summary							
Funding Source	Carryover 2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
General Fund	500,000	55,000	215,000	235,000	308,000	13,687,000	15,000,000
<b>TOTAL</b>	<b>500,000</b>	<b>55,000</b>	<b>215,000</b>	<b>235,000</b>	<b>308,000</b>	<b>13,687,000</b>	<b>15,000,000</b>

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# **SUPPLEMENTAL INFORMATION**

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Employee Classifications - Grouped by Salary Grades</b>		
<b>Grade</b>	<b>Salary Range</b>	<b>Positions</b>
A	\$15,441 - \$22,363	Summer Youth Program Aide
B	\$15,818 - \$23,482	Assistant Registrar I
C	\$16,609 - \$24,656	Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
E	\$18,311 - \$27,183	Travel Counselor Supervisor Youth Program Assistant
G	\$20,188 - \$29,969	Office Assistant Police Records Clerk
H	\$21,197 - \$31,467	Custodian Maintenance/Construction Worker I/Custodian Sanitation Worker I
I	\$22,257 - \$33,041	Account Clerk I Assistant Registrar II Sanitation Worker II Secretary Utility Service Technician
J	\$23,370 - \$34,693	Head Lifeguard/Pool Assistant Manager Maintenance/Construction Worker II Wastewater Plant Operator Trainee Water Plant Operator Trainee
K	\$24,538 - \$36,428	Motor Equipment Operator Special Enforcement Officer Telecommunicator Wastewater Maintenance Helper/Driver (Unlicensed) Wastewater Plant Operator 3 Water Plant Operator 3
L	\$25,765 - \$38,249	Account Clerk II Assistant Program Coordinator (RARO) Equipment Mechanic Executive Secretary Maintenance/Construction Technician Tourism Marketing Assistant Wastewater Maintenance Helper/Driver 3
M	\$27,054 - \$40,161	Deputy Treasurer Executive Secretary/Utility Clerk Special Enforcement Officer Supervisor Telecommunicator Supervisor Wastewater Plant Operator 2 Water Plant Operator 2
N	\$28,406 - \$42,169	Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue Wastewater Maintenance Helper/Driver 2

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

O	\$29,827 - \$44,278	Accounting Technician Administrative Assistant/City Clerk Director of Aquatics Planner/Housing Coordinator Senior Program Coordinator (RARO) Wastewater Plant Specialist (Laboratory Technician) Wastewater Plant Specialist (Maintenance Mechanic) Water Plant Specialist Youth Services Coordinator
P	\$31,318 - \$46,492	Firefighter EMT Police Officer I
Q	\$32,884 - \$48,816	Engineering Technician Firefighter Mechanic Firefighter Medic Human Resources Technician Master Patrolman
S	\$36,225 - \$53,820	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director Wastewater Plant Supervisor
T	\$38,067 - \$56,511	Central Dispatch Technician Firefighter Lieutenant Police Sergeant
U	\$39,971 - \$59,337	Chief Building Official/Building Inspector Police First Sergeant
V	\$41,969 - \$62,303	Information Technology Coordinator Police Lieutenant VJCCA Field Officer

<b>Executive Pay Grades</b>		
<b>Staff Level</b>	<b>Salary Range</b>	<b>Positions</b>
1	\$45,779 - \$66,315	Director of Tourism Executive Director (RARO) Police Captain
2	\$49,255 - \$71,340	Central Dispatch Director Director of Planning and Development Fire & EMS Chief
3	\$52,979 - \$76,735	Chief of Police Director of Finance Director of Public Works Director of Utilities Processing



## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

## PAY PLAN FY 13

## TRACK I

## TRACK 2

Grade Step	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
A		15,441 7.4236	15,827 7.6092	16,223 7.7994	16,628 7.9944	17,044 8.1943	17,470 8.3991	17,907 8.6091	18,355 8.8243	18,814 9.0450	19,284 9.2711	19,766 9.5029	20,260 9.7404	20,767 9.9839	21,286 10.2335	21,818 10.4894	22,363 10.7516
B	15,818 7.6047	16,213 7.7948	16,619 7.9897	17,034 8.1894	17,460 8.3941	17,896 8.6040	18,344 8.8191	18,802 9.0396	19,272 9.2656	19,754 9.4972	20,248 9.7346	20,754 9.9780	21,273 10.2274	21,805 10.4831	22,350 10.7452	22,909 11.0138	23,482 11.2892
C	16,609 7.9849	17,024 8.1845	17,449 8.3891	17,886 8.5989	18,333 8.8139	18,791 9.0342	19,261 9.2601	19,742 9.4916	20,236 9.7288	20,742 9.9721	21,260 10.2214	21,792 10.4769	22,337 10.7388	22,895 11.0073	23,468 11.2825	24,054 11.5645	24,656 11.8536
D	17,439 8.3842	17,875 8.5938	18,322 8.8086	18,780 9.0288	19,249 9.2545	19,731 9.4859	20,224 9.7231	20,730 9.9661	21,248 10.2153	21,779 10.4707	22,323 10.7324	22,882 11.0007	23,454 11.2758	24,040 11.5577	24,641 11.8466	25,257 12.1428	25,888 12.4463
E	18,311 8.8034	18,769 9.0235	19,238 9.2490	19,719 9.4803	20,212 9.7173	20,717 9.9602	21,235 10.2092	21,766 10.4644	22,310 10.7260	22,868 10.9942	23,440 11.2691	24,026 11.5508	24,626 11.8395	25,242 12.1355	25,873 12.4389	26,520 12.7499	27,183 13.0686
F	19,227 9.2435	19,707 9.4746	20,200 9.7115	20,705 9.9543	21,223 10.2031	21,753 10.4582	22,297 10.7197	22,854 10.9877	23,426 11.2624	24,011 11.5439	24,612 11.8325	25,227 12.1283	25,858 12.4315	26,504 12.7423	27,167 13.0609	27,846 13.3874	28,542 13.7221
G	20,188 9.7057	20,693 9.9484	21,210 10.1971	21,740 10.4520	22,284 10.7133	22,841 10.9811	23,412 11.2557	23,997 11.5370	24,597 11.8255	25,212 12.1211	25,842 12.4241	26,488 12.7347	27,150 13.0531	27,829 13.3794	28,525 13.7139	29,238 14.0568	29,969 14.4082
H	21,197 10.1910	21,727 10.4458	22,270 10.7069	22,827 10.9746	23,398 11.2490	23,983 11.5302	24,582 11.8184	25,197 12.1139	25,827 12.4167	26,472 12.7272	27,134 13.0453	27,813 13.3715	28,508 13.7058	29,221 14.0484	29,951 14.3996	30,700 14.7596	31,467 15.1286
I	22,257 10.7005	22,814 10.9681	23,384 11.2423	23,969 11.5233	24,568 11.8114	25,182 12.1067	25,811 12.4094	26,457 12.7196	27,118 13.0376	27,796 13.3635	28,491 13.6976	29,203 14.0400	29,933 14.3910	30,682 14.7508	31,449 15.1196	32,235 15.4976	33,041 15.8850
J	23,370 11.2356	23,954 11.5165	24,553 11.8044	25,167 12.0995	25,796 12.4020	26,441 12.7120	27,102 13.0298	27,780 13.3556	28,474 13.6895	29,186 14.0317	29,916 14.3825	30,663 14.7420	31,430 15.1106	32,216 15.4884	33,021 15.8756	33,847 16.2725	34,693 16.6793
K	24,538 11.7974	25,152 12.0923	25,781 12.3946	26,425 12.7045	27,086 13.0221	27,763 13.3476	28,457 13.6813	29,169 14.0233	29,898 14.3739	30,645 14.7333	31,411 15.1016	32,197 15.4792	33,002 15.8661	33,827 16.2628	34,672 16.6694	35,539 17.0861	36,428 17.5132
L	25,765 12.3872	26,410 12.6969	27,070 13.0143	27,747 13.3397	28,440 13.6732	29,151 14.0150	29,880 14.3654	30,627 14.7245	31,393 15.0926	32,177 15.4699	32,982 15.8567	33,806 16.2531	34,652 16.6594	35,518 17.0759	36,406 17.5028	37,316 17.9404	38,249 18.3889
M	27,054 13.0066	27,730 13.3317	28,423 13.6650	29,134 14.0067	29,862 14.3568	30,609 14.7158	31,374 15.0836	32,158 15.4607	32,962 15.8473	33,786 16.2434	34,631 16.6495	35,497 17.0658	36,384 17.4924	37,294 17.9297	38,226 18.3780	39,182 18.8374	40,161 19.3083
N	28,406 13.6569	29,117 13.9983	29,844 14.3483	30,591 14.7070	31,355 15.0747	32,139 15.4515	32,943 15.8378	33,766 16.2338	34,610 16.6396	35,476 17.0556	36,363 17.4820	37,272 17.9191	38,203 18.3670	39,159 18.8262	40,137 19.2969	41,141 19.7793	42,169 20.2738
O	29,827 14.3398	30,572 14.6983	31,337 15.0657	32,120 15.4424	32,923 15.8284	33,746 16.2241	34,590 16.6297	35,455 17.0455	36,341 17.4716	37,249 17.9084	38,181 18.3561	39,135 18.8150	40,114 19.2854	41,116 19.7675	42,144 20.2617	43,198 20.7682	44,278 21.2875
P	31,318 15.0567	32,101 15.4332	32,904 15.8190	33,726 16.2145	34,569 16.6198	35,433 17.0353	36,319 17.4612	37,227 17.8977	38,158 18.3452	39,112 18.8038	40,090 19.2739	41,092 19.7558	42,119 20.2496	43,172 20.7559	44,252 21.2748	45,358 21.8067	46,492 22.3518
Q	32,884 15.8096	33,706 16.2048	34,549 16.6099	35,412 17.0252	36,298 17.4508	37,205 17.8871	38,135 18.3343	39,089 18.7926	40,066 19.2624	41,068 19.7440	42,094 20.2376	43,147 20.7435	44,225 21.2621	45,331 21.7937	46,464 22.3385	47,626 22.8970	48,816 23.4694
R	34,528 16.6001	35,391 17.0151	36,276 17.4404	37,183 17.8765	38,113 18.3234	39,065 18.7814	40,042 19.2510	41,043 19.7323	42,069 20.2256	43,121 20.7312	44,199 21.2495	45,304 21.7807	46,436 22.3252	47,597 22.8834	48,787 23.4555	50,007 24.0418	51,257 24.6429
S	36,255 17.4301	37,161 17.8658	38,090 18.3125	39,042 18.7703	40,018 19.2395	41,019 19.7205	42,044 20.2135	43,095 20.7189	44,173 21.2368	45,277 21.7678	46,409 22.3120	47,569 22.8698	48,758 23.4415	49,977 24.0275	51,227 24.6282	52,507 25.2439	53,820 25.8750
T	38,067 18.3016	39,019 18.7591	39,994 19.2281	40,994 19.7088	42,019 20.2015	43,070 20.7065	44,146 21.2242	45,250 21.7548	46,381 22.2987	47,541 22.8562	48,729 23.4276	49,948 24.0132	51,196 24.6136	52,476 25.2289	53,788 25.8596	55,133 26.5061	56,511 27.1688
U	39,971 19.2166	40,970 19.6971	41,994 20.1895	43,044 20.6942	44,120 21.2116	45,223 21.7419	46,354 22.2854	47,513 22.8426	48,700 23.4136	49,918 23.9990	51,166 24.5989	52,445 25.2139	53,756 25.8443	55,100 26.4904	56,477 27.1526	57,889 27.8314	59,337 28.5272
V	41,969 20.1775	43,018 20.6819	44,094 21.1990	45,196 21.7289	46,326 22.2722	47,484 22.8290	48,671 23.3997	49,888 23.9847	51,135 24.5843	52,414 25.1989	53,724 25.8289	55,067 26.4746	56,444 27.1365	57,855 27.8149	59,301 28.5102	60,784 29.2230	62,303 29.9536

<b>Personnel Summary FY13: General Government &amp; Administration</b>							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
<b>City Manager (1-1201)</b>	Status	FY11	FY12	FY13	FY11	FY12	FY13
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant/Clerk of Council	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total City Manager</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Human Resources (01-1205)</b>							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Human Resources</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Commissioner of Revenue (1-1209)</b>							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Master Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Commissioner of Revenue</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Treasurer (1-1213)</b>							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Part-time	0.00	1.00	1.00	0.00	0.63	0.63
<b>Total Treasurer</b>		<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.63</b>	<b>3.63</b>
<b>Finance (1-1214)</b>							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Finance</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Information Technology Office (1-1251)</b>							
Information Technology Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Information Technology Office</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Electoral Board/Registrar (1-1310)</b>							
Registrar	Part-time	1.00	1.00	1.00	0.65	0.65	0.65
Assistant Registrar II	Part-time	1.00	1.00	2.00	0.11	0.11	0.17
<b>Total Electoral Board/Registrar</b>		<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>0.76</b>	<b>0.76</b>	<b>0.82</b>
<b>Total General Government &amp; Administration</b>		<b>15.00</b>	<b>16.00</b>	<b>17.00</b>	<b>13.76</b>	<b>14.39</b>	<b>14.45</b>

<b>Personnel Summary FY13: Judicial Administration</b>							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
<b>VJCCCA Services (1-2901)</b>	Status	FY11	FY12	FY13	FY11	FY12	FY13
Probation Officer	Part-time	1.00	1.00	1.00	0.80	0.80	0.80
<b>Total VJCCCA Services</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>
<b>Total Judicial Administration</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.80</b>	<b>0.80</b>	<b>0.80</b>

<b>Personnel Summary FY13: Public Safety</b>							
<b>DEPARTMENT/ACCOUNT</b>		<b>Authorized Positions</b>			<b>Authorized Staff Years</b>		
<b>Police Department (1-3101)</b>	<b>Status</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Chief	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Captain	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
First Sergeant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Officer I	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
Master Patrolman (PO II)	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	3.00	3.00	3.00	0.51	0.51	0.51
<b>Total Police Department</b>		<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>18.51</b>	<b>18.51</b>	<b>18.51</b>
<b>Fire Department (01-3202)</b>							
Chief/Captain	Full-time	1.00	1.00	1.00	0.50	1.00	1.00
Firefighter Lieutenant	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Firefighter Mechanic	Full-time	0.00	1.00	1.00	0.00	1.00	1.00
Firefighter Medic	Full-time	0.00	3.00	3.00	0.00	3.00	3.00
Firefighter EMT	Full-time	0.00	3.00	3.00	0.00	3.00	3.00
<b>Total Fire Department</b>		<b>1.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.50</b>	<b>9.00</b>	<b>9.00</b>
<b>First Aid Department (01-3203)</b>							
Fire & EMS Chief	Full-time	1.00	0.00	0.00	0.50	0.00	0.00
<b>Total First Aid Department</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>
<b>Parking Enforcement/Animal Control (1-3501)</b>							
Supervisor Special Enforcement	Part-time	0.00	1.00	1.00	0.00	0.63	0.63
Special Enforcement Officer	Part-time	0.00	1.00	1.00	0.00	0.50	0.50
Special Enforcement Officer	Full-time	1.00	0.00	0.00	1.00	0.00	0.00
<b>Total Parking Enforcement/Animal Control</b>		<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.13</b>	<b>1.13</b>
<b>Total Public Safety</b>		<b><u>24.00</u></b>	<b><u>32.00</u></b>	<b><u>32.00</u></b>	<b><u>20.51</u></b>	<b><u>28.64</u></b>	<b><u>28.64</u></b>

<b>Personnel Summary FY13: Public Works</b>							
<b>DEPARTMENT/ACCOUNT</b>		<b>Authorized Positions</b>			<b>Authorized Staff Years</b>		
<b>PW Labor Pool (1-4050 &amp; 5-4050)</b>	<b>Status</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Services & Facilities Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance & Construction Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	3.00	3.00	4.00	3.00	3.00	4.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Motor Equipment Operator	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance/Construction Worker I/Custodian	Full-time	8.00	7.00	10.00	8.00	7.00	10.00
Maintenance/Construction Worker II	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Utility Service Technician	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	Part-time	2.00	5.00	5.00	0.31	1.26	1.26
Maintenance/Construction Worker II	Part-time	1.00	1.00	1.00	0.43	0.43	0.43
Office Assistant	Part-time	1.00	1.00	1.00	0.80	0.80	0.80
<b>Total Public Works Labor Pool</b>		<b>37.00</b>	<b>39.00</b>	<b>43.00</b>	<b>34.54</b>	<b>34.49</b>	<b>38.49</b>
<b>Solid Waste Management (1-4200)</b>							
Sanitation Worker I	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Sanitation Worker II	Full-time	6.00	6.00	6.00	6.00	6.00	6.00
<b>Total Solid Waste Management</b>		<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Total Public Works</b>		<b><u>47.00</u></b>	<b><u>49.00</u></b>	<b><u>53.00</u></b>	<b><u>44.54</u></b>	<b><u>44.49</u></b>	<b><u>48.49</u></b>

<b>Personnel Summary FY13: Health, Education and Welfare</b>							
<b>DEPARTMENT/ACCOUNT</b>		<b>Authorized Positions</b>			<b>Authorized Staff Years</b>		
<b>Youth Services Administration (1-5900)</b>	<b>Status</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	1.00	1.00	1.00	0.15	0.15	0.15
Summer Youth Program Aide	Part-time	0.00	0.00	0.00	0.15	0.15	0.15
<b>Total Youth Services Administration</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.69</b>	<b>1.69</b>	<b>1.69</b>
<b>Total Health, Education, and Welfare</b>		<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>1.69</u></b>	<b><u>1.69</u></b>	<b><u>1.69</u></b>

<b>Personnel Summary FY13: Leisure Services</b>							
<b>DEPARTMENT/ACCOUNT</b>		<b>Authorized Positions</b>			<b>Authorized Staff Years</b>		
<b>Municipal Swimming Pool (1-7250)</b>	<b>Status</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Director of Aquatics	Full-time	1.00	1.00	1.00	0.29	0.29	0.29
Pools-Assistant Manager	Part-time	0.00	0.00	1.00	0.00	0.00	0.22
<b>Total Municipal Swimming Pool</b>		<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>0.29</b>	<b>0.29</b>	<b>0.51</b>
<b>Total Leisure Services</b>		<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>2.00</u></b>	<b><u>0.29</u></b>	<b><u>0.29</u></b>	<b><u>0.51</u></b>

<b>Personnel Summary FY13: Community Development</b>							
<b>DEPARTMENT/ACCOUNT</b>		<b>Authorized Positions</b>			<b>Authorized Staff Years</b>		
<b>Planning &amp; Development (1-8110)</b>	<b>Status</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Director of Planning & Development	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Housing Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer/Housing Rehab.	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Planning &amp; Development</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Tree Board (1-8140)</b>							
City Arborist	Part-time	1.00	1.00	1.00	0.50	0.50	0.50
<b>Total Tree Board</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Total Community Development</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

<b>Personnel Summary FY13: Utilities Processing</b>							
<b>DEPARTMENT/ACCOUNT</b>		<b>Authorized Positions</b>			<b>Authorized Staff Years</b>		
<b>Water Treatment (5-1140)</b>	<b>Status</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WTP Specialist	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WTP Operator Trainee	Full-time	1.00	1.00	0.00	1.00	1.00	0.00
WTP Operator Trainee	Part-time	0.00	0.00	1.00	0.00	0.00	0.80
WTP Operator 3	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
WTP Operator 2	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
WTP Operator 1	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Executive Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
<b>Total Water Treatment</b>		<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.80</b>
<b>Wastewater Treatment (5-1175)</b>							
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WWTP Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Specialist	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
WWTP Operator Trainee	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator Trainee	Part-time	0.00	0.00	1.00	0.00	0.00	0.80
WWTP Operator 3	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Maintenance/Helper/Driver (Unlicensed)	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator 2	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
WWTP Operator 1	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
WWTP Maintenance/Helper/Driver 2	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
<b>Total Wastewater Treatment</b>		<b>11.00</b>	<b>11.00</b>	<b>12.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.80</b>
<b>Total Utilities Processing</b>		<b>18.00</b>	<b>18.00</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.60</b>
<b>Grand Total City Personnel</b>		<b>114.00</b>	<b>125.00</b>	<b>131.00</b>	<b>104.09</b>	<b>112.80</b>	<b>117.68</b>

## Object Code Dictionary

<b>1000 PERSONNEL SERVICE</b>	
<b>1001</b>	<b>Full time wages:</b> Wages paid to full time employees who are currently on the position control register.
<b>1002</b>	<b>Overtime wages:</b> Payment to eligible employees who work more hours than provided in a normal work period. (40 hours per week for all City employees except fire workers subject to 50 hour work shifts, or 24 hour shifts subject to 106 hours on a bi-weekly basis prior to earning an overtime pay rate).
<b>1003</b>	<b>Part time wages:</b> Wages paid to part-time and/or temporary employees as currently listed on the position control register.
<b>1004</b>	<b>Miscellaneous Fees Overtime:</b> Overtime billable to other agencies for police services for VMI or W&L football games and events, temporary holiday security for businesses, etc.
<b>1041</b>	<b>Public Works Regular Wages:</b> Wages allocated from Public Works Labor Pool for full-time and part-time employees.
<b>1042</b>	<b>Public Works Overtime Wages:</b> Overtime wages allocated from Public Works Labor Pool.
<b>1099</b>	<b>Call out pay:</b> Compensation for volunteer fire fighters and rescue squad personnel for service calls.
<b>1520</b>	<b>Wages - Substitutes:</b> Wages paid for a substitute employee of a regular full-time or part-time position while such employee is out on paid leave time.
<b>2000 FRINGE BENEFITS</b>	
<b>2001</b>	<b>Federal Old-Age Insurance (FICA):</b> Payments into the Contribution Fund for payment to the U. S. Treasury on behalf of old-age survivor's benefits (social security).
<b>2002</b>	<b>Retirement:</b> Payments into the Trust Fund of the Virginia Supplemental Retirement System on behalf of eligible employees (full-time).
<b>2005</b>	<b>Medical Insurance:</b> Payments on behalf of employees in a group insurance program providing hospital, medical and surgical coverage.
<b>2006</b>	<b>Life Insurance:</b> Payments on behalf of employees for life insurance plans.
<b>2009</b>	<b>Unemployment Insurance:</b> Contingency for the payment of unemployment claims for employees released from service to the city.
<b>2011</b>	<b>Worker's Compensation Insurance:</b> Payments on behalf of employees for worker's compensation insurance coverage.
<b>3000 CONTRACTUAL SERVICES</b>	
<b>3001</b>	<b>Temporary Labor:</b> Fees paid to outside vendors for providing temporary personnel services.
<b>3002</b>	<b>Professional Services:</b> Payments for such services typically provided by professional and/or technical private sources. Examples of professional services generally are accounting and auditing, management consultants, engineering and architectural, computer programming, and other non-labor intensive services.
<b>3004</b>	<b>Repairs and Maintenance:</b> Payments for repairs to structure or equipment. Does not include extensive repairs to fixed assets defined under Capital Outlays, work done by the City's Public Works crews, or vehicle maintenance done by Public Works.
<b>3005</b>	<b>Maintenance Service Contracts:</b> Contracts for regular maintenance, inspection, and service of equipment covered under outside agreements.
<b>3006</b>	<b>Printing and Binding:</b> Printing and binding provided by outside sources.
<b>3007</b>	<b>Advertising:</b> Payments to radio, television, newspapers or other media for such purposes as to seek employment applicants; announce public hearings, notice or ordinances; public service announcements; and public relations for the locality.
<b>3008</b>	<b>Laundry and Dry Cleaning:</b> Commercial service provided by a qualified establishment.
<b>3009</b>	<b>Services of Other Government Entities:</b> Payments for services purchased from other governmental entities on a contract or fee basis.

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<b>3010</b>	<b>Printing Brochures:</b> Payments made to outside vendors for brochure printing.
<b>3012</b>	<b>Brochure Distribution:</b> Payments for distribution of marketing materials used in tourism promotion efforts.
<b>3015</b>	<b>Lagoon Maintenance:</b> The cost for maintaining or cleaning lagoons at the WWTP.
<b>3016</b>	<b>Wholesale Water:</b> The cost of raw water purchased from the Maury Service Authority.
<b>3017</b>	<b>Wholesale Sewer:</b> The cost of sewage disposal by the Maury Service Authority.
<b>3018</b>	<b>Bank Activity Charge:</b> Cost of services provided by banking institutions conducting credit, checking, or investment services to the City.
<b>3019</b>	<b>MSA Facility Fee:</b> Debt service and other billable expenses from the MSA for the regional water or wastewater plants. This line of expense excludes MSA wholesale water and sewer charges.
<b>3021</b>	<b>Victim-Witness Coordinator:</b> Contribution to the Victim-Witness Coordinator office for services to the City.
<b>3022</b>	<b>Probation Office:</b> Contribution towards City share of Probation Office expenses shared with Rockbridge County.
<b>3023</b>	<b>Court Offices:</b> Contribution towards City share of costs of Circuit Court, Clerk of Circuit Court, and Commonwealth Attorney office expenses shared with Rockbridge County. Also, the court facility and magistrate expenses shared with the County are included under this account.
<b>3024</b>	<b>Landfill Contract:</b> Payments made to Rockbridge County to reflect the cost for use of the county landfill.
<b>3025</b>	<b>Recycling Center:</b> Payments made to Rockbridge County to reflect the cost for use of the County Recycling Center.
<b>3028</b>	<b>Computer Software:</b> Fees paid to outside vendors for providing computer software applications and/or services.
<b>3029</b>	<b>VJCCCA Services:</b> Payments made to meet VJCCCA services costs.
<b>3030</b>	<b>Janitorial Services:</b> Contract payments for building janitorial services.
<b>3077</b>	<b>Franchise Utility Installations:</b> Contract payments for electrical, telecommunication, cable, broadband, and other underground utility services to the City and Rockbridge County area.
<b>3099</b>	<b>Outside Data Processing:</b> Data processing services provided by outside agencies.
<b>3112</b>	<b>Safe and Sound Services:</b> Payments made for Safe and Sound services approved by Threshold for City low and moderate income households.
<b>3116</b>	<b>Ground Maintenance:</b> Payments for outside ground repair and maintenance services to include aeration, seeding, resodding, fertilization applications, etc. of City managed properties.
<b>3117</b>	<b>Lot Cleaning:</b> Clean-up of lots using outside services to enforce City ordinances. This includes mowing of overgrown lots.
<b>3118</b>	<b>Excavating Services:</b> Contracts for excavating services.
<b>3121</b>	<b>VDOT Charges:</b> Charges netted against City ICETEA-21 grant drawdowns for environment impact fees, project reviews, etc.
<b>3137</b>	<b>Waterline A/E Design:</b> Architecture and engineer (A/E) service for waterline construction/improvement projects to serve a CDBG project.
<b>3138</b>	<b>Sewer and Storm Drainage A/E Design:</b> A/E service for sewer and storm drainage construction/improvement projects to serve a CDBG project.
<b>3141</b>	<b>Streets and Sidewalks A/E Design:</b> A/E services for streets and sidewalks construction/improvement projects to serve a CDBG project.
<b>3147</b>	<b>Flood Drainage Facilities A/E Design:</b> A/E services for flood drainage facilities construction/improvement projects to serve a CDBG project.
<b>3181</b>	<b>Landscaping A/E Design:</b> A/E services for landscaping construction/improvement projects to serve a CDBG project.
<b>3182</b>	<b>Erosion and Sediment Control A/E Design:</b> A/E services for erosion and sediment control construction/improvement projects to serve a CDBG project.

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<b>3199</b>	<b>Final Survey/Record Plat A/E Design:</b> A/E service to provide a final survey with plat to serve a CDBG project.
<b>3200</b>	<b>Special Promotions:</b> Cost of special activities to promote Lexington as a tourist attraction. Also, costs to solicit community participation and/or volunteer support for grant or City sponsored special events and programs.
<b>3203</b>	<b>Contractual Response Services:</b> Payments to private enterprise for life and rescue services to the Lexington area residents.
<b>3302</b>	<b>Jail Contract:</b> Payments made to Rockbridge County to reflect the cost for use of the Regional Jail.
<b>3406</b>	<b>Generator Services:</b> Payments for technical labor services to a generator for repair and maintenance.
<b>4000 INTERNAL SERVICES</b>	
<b>4002</b>	<b>Vehicle Maintenance and Operation - Inside:</b> The costs associated with vehicle maintenance and operation by the Public Works Department.
<b>4004</b>	<b>Photocopying Services:</b> Charges for the use of the central copier located in the Finance Department and the public safety copier located in the Police Department.
<b>4010</b>	<b>Special Projects - Public Works:</b> Cost of non-routine repairs, maintenance and construction provided by Public Works.
<b>4025</b>	<b>Services of Public Works - Equipment:</b> Equipment replacement costs associated with services provided by the Public Works labor pool.
<b>5000 OTHER CHARGES</b>	
<b>5100 UTILITIES</b>	
<b>5101</b>	<b>Electrical Service:</b> Cost of electricity used.
<b>5102</b>	<b>Heating Services:</b> Including gas, coal and oil.
<b>5103</b>	<b>Water and Sewer Services:</b> Cost of water and sewer services.
<b>5104</b>	<b>Street Lighting:</b> Payments made to provide lighting of city streets.
<b>5200 COMMUNICATIONS</b>	
<b>5201</b>	<b>Postal and Messenger Services:</b> Payments for transmitting mail by the United States Postal Service including stamps, stamped envelopes, postage meter rent, and permit fees or payments for transmitting messages and packages by private courier organizations.
<b>5202</b>	<b>Electronic Data Services:</b> Line costs for transmitting or providing electronic data services such as internet, T1 lines, cable TV, etc.
<b>5203</b>	<b>Telephone:</b> Payments for telephone service including teletype, cable or related service. Also includes charges for installation of telephone equipment. Excludes cell phone service costs. Cell phone service costs are to be recorded under line 5204.
<b>5204</b>	<b>Cellular Telephone Services:</b> Payments for cell telephone service to include email service cost. Also, marginal costs for equipment can be added expense unless its such a cost to be deemed a durable good for inventory purposes.
<b>5300 INSURANCE</b>	
<b>5306</b>	<b>Surety Bonds:</b> Payments for surety insurance providing coverage for public officials in positions of trust to guarantee the performance of their lawful obligations.
<b>5308</b>	<b>General Liability Insurance:</b> Payments for insurance for bodily injury and property damage that the locality may be liable for that is not covered by other policies.
<b>5310</b>	<b>Umbrella Policy:</b> Insurance applied as excess to other forms of liability insurance.
<b>5312</b>	<b>Self Insurance Program:</b> Payments made by the City on claims not paid by insurer if thought to be remotely liable in some form.



**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

**5399 Insurance Allocations:** Charges for insurance to departments based upon estimates prepared by City's Finance Department. The percentage allocation process uses prior fiscal year personnel services costs to determine a departmental percentage allocation for spreading overall general insurance costs.

**5400 MATERIALS AND SUPPLIES**

- 5401 Office Supplies:** Office stationery, forms, and other miscellaneous office items not considered to be a durable good as defined under line 5477.
- 5403 Agricultural Services and Supplies:** Items used in the production and care and treatment of plants and animals, and in landscaping. Includes small tools which are used in these activities and require frequent replacement.
- 5404 Safety, Medical, and Laboratory Supplies:** Specialty items used by Emergency Services or chemical processes other than treatment procedures. Also, safety supplies purchased by the City to support the City's safety program needs.
- 5405 Janitorial Supplies:** Includes soaps and other cleaning preparations, waxes, disinfectants, building insecticides, mops, brooms, electric light bulbs, toilet tissue, paper cups and towels, and other disposable items.
- 5406 Generator Supplies:** Diesel fuel, gasoline, or such other fuel as is used in the operation of a generator including lubricating oils and any other materials and supplies needed to maintain and operate a generator.
- 5407 Repair and Maintenance Supplies:** Includes building materials and supplies, paints and painting supplies, plumbing supplies and electrical supplies.
- 5408 Vehicle/Equipment Maintenance Supplies:** Gasoline or such other fuel as is used in the operation of vehicles and powered equipment (e.g., lawn mower), lubricating oils, tires, spark plugs, batteries and chains.
- 5409 Police Supplies:** Includes guns, ammunition, night sticks, etc.
- 5410 Uniforms and Wearing Apparel:** Clothing or apparel purchased by the locality for employees. Includes boots, shoes, belts, shields, badges, safety equipment, etc.
- 5411 Books and Subscriptions:** Books, microfilm, periodicals, newspapers, magazines and technical literature.
- 5413 Other Operating Supplies:** Manufacturing supplies, electronic supplies, communication supplies, and other operating supplies not provided for in the foregoing accounts.
- 5414 Merchandise for Resale:** Supplies, materials or equipment purchased for resale in substantially the same form as purchased.
- 5415 Recreation Supplies:** Items needed to provide recreational activities.
- 5417 Photocopying Supplies:** Cost of paper, toner, etc. needed to operate departmental copiers.
- 5419 Flag Supplies:** To purchase flags, flag poles, and repair supplies for downtown and other roads and bridges designated to have flags under the City's flag program.
- 5420 Skateboard Park Supplies:** To purchase materials and contributions for Skateboard Park.
- 5421 Kids Playce:** To purchase materials and supplies from contributions for Kids Playce playground.
- 5426 Chemical Supplies:** Chlorine, polymers, etc.
- 5428 Data Processing Supplies:** Storage disks, printer ribbons, printer forms and paper, ink jet cartridges, etc., associated with the operation of data processing equipment. Also, any repair and maintenance parts for data processing equipment.
- 5430 Asphaltting Materials:** Materials needed for asphaltting and blacktopping.
- 5431 Asphalt Overlays:** Cost of asphaltting construction and repairs.
- 5432 Bridge Repair and Maintenance:** Cost of major repairs and maintenance of bridges other than minor Public Works labor charges.
- 5449 Fire Prevention Supplies:** Supplies for an ongoing fire prevention and fire safety program.

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

- 5450 Crime Prevention Supplies:** Supplies for an ongoing crime prevention program.
- 5451 Dare Training:** Costs associated to train officers to run an efficient Dare Program.
- 5452 Photography Supplies:** Costs of photographic supplies used in City services.
- 5477 Durable Goods:** Inventory items purchased that are under \$5,000 and have an estimated life of more than one year. Examples of such items would be miscellaneous office furniture and equipment such as a file cabinet, calculator, chair, etc., that needs departmental accountability on an annual basis to allow good internal control procedures. Each respective City department should keep an on-going listing of such items to include location, original cost, date of purchase, and a brief description of item. A listing of description details should include any serial number (S/N), brand name, and any other means to verify items such as weight, color, shape, size, material, etc.

**5500 TRAVEL AND TRAINING**

- 5501 Travel and Training:** Includes costs of training conferences and seminars as well as food, transportation and lodging necessary to attend.
- 5502 Travel - Business and Promotions:** Includes travel expenses relating to trips made for City business for reasons other than training conferences and seminars. Also, includes allowance of \$0.38 per mile for use of personal vehicle for City business.
- 5506 Travel - Vehicle Allowance:** Lump sum payment to an employee for daily usage of personal vehicle that does not receive reimbursement on a per mile basis as charged under line 5502 of expense.

**5600 CONTRIBUTIONS TO OTHER ENTITIES**

- 5601 State Health Department:** Payment to the State Department of Health for the City's portion of the cooperative budget of the Local Health Department.
- 5602 Community Services Board:** Contributions made to support the Rockbridge Area Community Services Board.
- 5603 C.S.B. - PEP Grant:** Contributions made as a local match to State funds for the Parent Empowerment Program (PEP).
- 5604 Payments to Other Civic and Community Organizations:** Includes contributions to civic and cultural activities such as symphonies, museums, etc. Also, includes contributions to local groups such as SADD.
- 5605 Regional Library Services:** Contributions made to support the Rockbridge Regional Library services.
- 5606 Permits to State Regulatory Agencies:** Payments to State Water Control Board and other government regulatory agencies for various permits.
- 5607 Payments to MSA:** Contributions made to support new regional wastewater treatment operations.
- 5608 Payment to Juvenile Detention Home:** City's share of costs of operation of Shenandoah Valley Juvenile Detention Home.
- 5609 Rockbridge SPCA:** Contribution made to support Rockbridge SPCA services.
- 5610 Property Tax Payments:** Taxes paid on houses owned by City Housing Fund until sold.
- 5611 State & Local Hospitalization:** Contribution to State and Local Hospitalization (SLH) Program administered by the State Department of Medical Assistant Services.
- 5612 Stonewall Jackson Hospital:** Contributions made to support local community hospital operations.
- 5613 Project Horizon:** Contributions made to support the Project Horizon Agency, an outreach program for battered and abused spouses.
- 5614 Rockbridge Area Free Clinic:** Contributions made to support the Rockbridge Area Free Clinic, a service of medical care from physician services, pharmaceuticals, laboratory and X-ray, to reduced price or free surgeries to eligible local residents.
- 5615 RATS:** Contributions made to support the Rockbridge Area Transportation System (RATS) in providing transportation services to persons with disabilities.

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

- 5616 Regional Transit System:** Contributions made to support the Regional Transit System operations.
- 5617 RRDTF:** Recognizes funds received from local or State sources that are forwarded to the Rockbridge Regional Drug Task Force (RRDTF) at the request of the Police Department.
- 5618 Drug Task Force Account:** Payments made to transfer of State and Local forfeited assets to the Treasurer/Police special drug task force account.
- 5620 DSLCC:** Contributions made to supplement the general administration and site improvement needs of the local Dabney S. Lancaster Community College (DSLCC).
- 5621 DSLCC - Rockbridge Center:** Contributions made to support operating expenses related to a local area office representing DSLCC.
- 5622 WVPT:** Contributions made to the Shenandoah Valley Educational Television Corporation (SVETC) to support educational and public program services to the local area.
- 5630 Social Services Administration:** Contributions made to the local social services program to support administration costs.
- 5632 Tax Relief for the Elderly and Disabled:** Tax relief provided to qualified elderly and disabled property owners who are not less than sixty-five years of age or are permanently and totally disabled as defined by the City code under Section 366-4.
- 5633 TAP:** Contributions made to support the programs and services of the Total Action Against Poverty (TAP) Program in the Roanoke Valley Area.
- 5634 VPAS:** Contributions made to the Valley Program For Aging Services, Inc. (VPAS) to supplement Federal and State funds established under the Older Americans Act. This funding provides a cross-section of services to frail homebound senior citizens.
- 5635 Rockbridge Area Occupation Center (RAOC):** Contributions made to the Rockbridge Area Occupation Center to provide job-training skills for local employment opportunities.
- 5636 Hospice:** Contributions made to support the Hospice Program.
- 5637 Blue Ridge Legal:** Contributions made to support Blue Ridge Legal services.
- 5638 Senior Center:** Contributions made to support the programs and services of the Senior Center.
- 5639 Yellow Brick Road:** Contributions made to support Yellow Brick Road services.
- 5645 Horse Center Foundation:** Payment of transient occupancy taxes collected for the Virginia Horse Center Foundation. These payments are dedicated to help pay Virginia Horse Center debt service costs.
- 5650 Payments for Cultural Activities:** Contributions to local recreational and cultural organizations which provide activities for citizens and tourists in Lexington.
- 5651 FAIR:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Fine Arts in Rockbridge (FAIR) organization.
- 5652 Lime Kiln Arts:** Contributions made from Arts Challenge grant funds and local matching funds in support of the Lime Kiln Arts organization.
- 5653 Rockbridge Fair:** Contributions made to annual Rockbridge County Fair.
- 5654 Indoor Swimming Pool:** Contribution made to support a new indoor swimming pool.
- 5657 Regional Tourism:** Payments made by the City to support the regional tourism program.
- 5658 RANA:** Contributions made to support grants or operational costs of the Rockbridge Area Network Authority (RANA).
- 5659 Regional IDA:** Contributions made to support the Regional Industrial Development Authority (IDA).
- 5661 LDDA:** Contributions made to support the Lexington Downtown Development Association (LDDA).
- 5662 Chamber of Commerce:** Contributions made to support the local Chamber of Commerce.

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>5663</b>	<b>Soil &amp; Water Conservation District:</b> Contribution made to support the Natural Bridge Soil and Water Conservation District.
<b>5664</b>	<b>SVP - District IV:</b> Contributions made to support the Shenandoah Valley Partnership (SVP) consisting of all jurisdictions in District IV to foster a cohesive and cooperative regional economic development marketing effort.
<b>5670</b>	<b>Cooperative Extension Service:</b> Payment to joint service with Rockbridge County to support the State Cooperative Extension Service available for agricultural and horticultural needs of the local area.
<b>5677</b>	<b>Habitat for Humanity:</b> Contributions made to support Habitat for Humanity housing projects.
<b>5678</b>	<b>RARA:</b> Contributions made to support Rockbridge Area Relief Association (RARA).
<b>5681</b>	<b>SVTA:</b> Contributions made to Shenandoah Valley Travel Association (SVTA).
<b>5685</b>	<b>CSPDC:</b> Payments to Central Shenandoah Planning District Commission (CSPDC) for support functions.
<b>5691</b>	<b>Payments to Joint Dispatch Center:</b> Payments for City share of operational and capital costs related to the consolidated E-911 Center with the City of Buena Vista and Rockbridge County.
<b>5699</b>	<b>Payments to RARO:</b> Payments to Rockbridge Area Recreation Organization (RARO) to support community development and recreation activities on an area basis.
<b>5800</b>	<b>MISCELLANEOUS</b>
<b>5801</b>	<b>Dues and Memberships:</b> Fees and charges for organizations dues and memberships.
<b>5802</b>	<b>Police Accreditation:</b> Charges related to requirements needed to obtain state and federal accreditation of the police department.
<b>5803</b>	<b>Employee Relations:</b> Cost of programs to foster employee morale.
<b>5805</b>	<b>Relocation:</b> Costs related to the temporary relocation of homeowners during rehabilitation.
<b>5807</b>	<b>Down Payment Assistance:</b> CDBG expenditures for any down payment assistance on a housing project.
<b>5813</b>	<b>Bad Debt Expense:</b> Charges related to bad debt.
<b>5816</b>	<b>RSIF Grant Purchases:</b> Items purchased with grant monies from the Rehabilitative Services Incentive Fund. The City serves as fiscal agent for RSIF grant awards.
<b>5820</b>	<b>Farmer's Market Service:</b> Purchases and expenses for the farmer's market program.
<b>5854</b>	<b>Rehabilitation Building Tax Abatement:</b> Tax reduction given for rehabilitated buildings. Also, payments made to Sprint as partial reimbursement for use of Visitor Center.
<b>5864</b>	<b>Smoke House:</b> Support of training facility for Lexington volunteer fire fighters.
<b>5865</b>	<b>Property Tax Payments:</b> Payments made by the City for real property taxes due on homes still owned by Threshold when tax assessment is due.
<b>5886</b>	<b>Building Permit Surcharge:</b> 1% surcharge from Commonwealth for building permits sold in a locality.
<b>5887</b>	<b>Water Surcharge:</b> Mandated surcharge per water customer to reimburse the State for maintaining various regulatory agencies.
<b>5891</b>	<b>DOF Improvement Grants:</b> Costs related to eligible expenses for rain gardens supported by Department of Forestry grant funds.
<b>5892</b>	<b>Watershed Master Plan - National Fish and Wildlife Foundation:</b> Costs related to eligible expenses for development of a master watershed plan supported by grant funds from the National Fish and Wildlife Foundation.
<b>5893</b>	<b>DMV Grant Purchases:</b> Items purchased with grant monies from the State Department of Motor Vehicles. This includes Federal pass-thru funds from the Federal Highway Administration.
<b>5894</b>	<b>DOES Grant Purchases:</b> Items purchased with grant monies from the State Department of Emergency Services to support local public safety needs.

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

- 5895 DOJ Grant Purchases:** Items purchased with grant monies received from the Federal Department of Justice to support local public safety needs.
- 5897 DCJS Grant Purchases:** Items purchased with grant monies received from the State Department of Criminal Justice Services to support local public safety needs.
- 5898 Miscellaneous:** Any miscellaneous expenses not chargeable under other miscellaneous lines as listed above.
- 5899 State Grant Purchases:** Items procured from funds awarded by the Commonwealth with restrictions for specific purposes. Includes items procured with Federal pass-thru funds.
- 5901 NFW Improvement Grants:** Grant costs for items purchased using monies received from the National Fish and Wildlife Foundation.
- 5902 Miller House Project:** Costs to renovate and improve the Miller House at Jordan's Point Park.
- 5903 Overlook Project:** Costs to improve an overlook site at Jordan's Point Park.
- 5904 DCR Improvement Grants:** Items purchased with grant monies received from the Federal Department of Conservation and Recreation.
- 5905 EPA Improvement Grants:** Items purchased with grant monies received from the Federal Environmental Protection Agency.
- 5906 Restrooms Project:** Costs to construct new restroom facilities at Jordan's Point Park.
- 5907 DOF - Invasive Plant Removal:** Items purchased with grant funds for a Tree Board invasive plant removal project provided through the Virginia Department of Forestry.
- 5908 DOF - Sustainable Canopy:** Items purchased with grant funds for a Tree Board sustainable canopy project provided through the Virginia Department of Forestry.
- 5909 DOF - Tomorrow's Shade:** Items purchased with grant funds for a Tree Board tomorrow's shade project provided through the Virginia Department of Forestry.
- 5910 DEQ Improvement Grants:** Items purchased with grant monies received from the Department of Environmental Quality.
- 5999 Photography Supplies:** Items needed to allow photographs to be taken such as film and batteries. This includes the cost of film development.
- 6012 VPA - Client Services -** Payments made to support Virginia Public Assistance client services.
- 6013 Special Welfare - Client Services -** Payments made to support special welfare expenses.
- 6014 Security Deposits:** Security deposits made on behalf of providing rental assistance and utility services for natural gas, electric, water, etc.

**7000 CAPITAL OUTLAY**

- 7001 Machinery and Equipment -** Includes items costing more than \$5,000 per item for household equipment (e.g., beds, refrigerators), medical and laboratory equipment, educational and recreational equipment, photographic equipment, meter reading equipment, farm vehicles and equipment, and miscellaneous equipment items.
- 7002 Furniture and Fixtures -** Office furniture, machines and appurtenances including desks, file cabinets, lamps, typewriters, calculators, duplicating and photocopying machines, draperies, carpets, etc., for items costing more than \$5,000 per item.
- 7003 Communications Equipment -** Radios, televisions, radar, intercoms, teletype and other communications equipment that cost more than \$5,000 per item.
- 7005 Motor Vehicles and Equipment:** Automobiles, trucks, buses, motorcycles, etc.
- 7006 Construction Vehicles and Equipment:** Bulldozers, cranes, graders, backhoes and other vehicles and associated equipment used in construction.

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<b>7007</b>	<b>ADP Equipment/Software:</b> Purchase of Automated Data Processing equipment (hardware) or new original software purchases that are deemed to be a general fixed asset record.
<b>7008</b>	<b>Building Improvements:</b> Existing building renovations and major maintenance projects such as roof replacement, heating, and/or air-conditioning replacement, etc.
<b>7009</b>	<b>Infrastructure Projects:</b> Cost of bridges, sidewalks, storm drains, and street additions or improvements not capitalized under the Capital Projects Fund.
<b>7010</b>	<b>New Building Construction:</b> Cost of capital outlay for new building projects including contents needed to open the new facility to include phone system, computers, cabling, utilities, etc. This line of expense does not include architectural/engineering costs reported under line 3002.
<b>7012</b>	<b>Public Safety Equipment:</b> Radar Unit, Cameras, Video Units, Weapons, and other miscellaneous equipment needs of Police, Fire, and Rescue services. This account excludes communications equipment, motor vehicles and equipment, and ADP equipment reported under expense lines 7003, 7005, and 7007 respectively. Only items costing more than \$5,000 per item are under this line of expense.
<b>7137</b>	<b>Waterline Construction/Improvements:</b> CDBG eligible costs to install water lines and other water distribution needs to serve a CDBG project.
<b>7138</b>	<b>Sewer and Storm Drainage Construction/Improvements:</b> CDBG eligible costs to install sewer and storm drainage systems to serve a CDBG project.
<b>7141</b>	<b>Street Construction/Improvements:</b> CDBG eligible costs to install streets and sidewalks to serve a CDBG project.
<b>7147</b>	<b>Flood Drainage Facilities Construction/Improvements:</b> CDBG eligible costs to install flood drainage facilities to serve a CDBG project.
<b>7181</b>	<b>Landscaping Construction/Improvements:</b> CDBG eligible costs to provide landscaping construction/improvements to serve a CDBG project.
<b>7182</b>	<b>Erosion and Sediment Control Construction/Improvements:</b> CDBG eligible costs to provide erosion and sediment control construction/improvement to serve a CDBG project.
<b>7199</b>	<b>Construction Contingency:</b> CDBG eligible costs contingency for construction/improvement needs to serve a CDBG project.
<b>7900</b>	<b>Property Acquisition:</b> Cost of acquiring real property.
<b>7995</b>	<b>Renovation Projects:</b> Building improvements that extend the useful life and value of City-owned properties.
<b>8000 LEASES AND RENTALS</b>	
<b>8001</b>	<b>Lease/Rent of Equipment:</b> Non capitalized rental of equipment not made under a lease purchase agreement.
<b>8002</b>	<b>Lease/Rent of Buildings:</b> Non capitalized rental of buildings not made under a lease purchase agreement.
<b>8003</b>	<b>Parking Lot Rent:</b> Non capitalized rental of parking lots not made under a lease purchase agreement.
<b>9000 DEBT SERVICE COSTS</b>	
<b>9001</b>	<b>Debt Service - Principle:</b> Payments made to retire the principle on the City's outstanding bond issues.
<b>9002</b>	<b>Debt Service - Interest:</b> Payments made on interest of the principal amount of the City's outstanding bond issues.
<b>9006</b>	<b>Mortgage Debt Service:</b> Cost incurred in the event a buyer for rehabilitated City owned housing cannot be found within six months after purchase by the City.
<b>9009</b>	<b>2009 LDMS Bonds Principal:</b> Payments made to retire the principal on the QSCB federally subsidized zero percent interest bonds issued to renovate and add an addition to the Lylburn Downing Middle School.
<b>9010</b>	<b>2010 LDMS Bonds Principal:</b> Payments made to retire principal on the QSCB federally subsidized zero percent interest bonds issued to renovate and add an addition to the Lylburn Downing Middle School.

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>9100 INTERFUND AND INTERDEPARTMENTAL SERVICE CHARGES</b>	
<b>9100</b>	<b>Equipment Replacement Contribution:</b> Charges made to City departments to compensate for vehicles and equipment purchased from the General Fund equipment replacement reserve account.
<b>9101</b>	<b>Services of City Manager's Office:</b> Charges for services of City Manager's office for water and wastewater operations.
<b>9102</b>	<b>Services of Public Works - Stores:</b> Charges for services of Public Works Department for water and wastewater operations.
<b>9103</b>	<b>Services of Treasurer's Office:</b> Charges for services of City Treasurer's office for water and wastewater operations.
<b>9104</b>	<b>Services of Finance Department:</b> Charges for services of Finance Department for services for water and wastewater operations.
<b>9105</b>	<b>Services of Public Works - Streets:</b> Charges for services of Public Works for street maintenance and administration.
<b>9107</b>	<b>Services to Water and Wastewater:</b> Services of the General Fund charged to Utility Fund.
<b>9108</b>	<b>Services of Human Resource's Office:</b> Charges for services of Human Resource's Office for water and wastewater operations.
<b>9109</b>	<b>Services of Youth Services Administration:</b> Charges for services of Youth Services Administration Office for VJCCCA services.
<b>9112</b>	<b>Services to VJCCCA Services:</b> Services of Youth Services Administration charged to Virginia Juvenile Community Crime Control Act Services.
<b>9151</b>	<b>Services of Technology:</b> Services of the School Fund charged to the General Fund and Central Dispatch Fund for a cost share of a network administrator position.
<b>9200 TRANSFERS OUT</b>	
<b>9201</b>	<b>To General Fund:</b> Transfer from other funds to support activities of the General Fund.
<b>9202</b>	<b>To School Fund:</b> Transfer from General Fund to provide support for operation of Lexington School System.
<b>9205</b>	<b>To Utility Fund:</b> Transfer from General Fund to the Utility Fund.
<b>9207</b>	<b>To Cemetery Fund:</b> Transfer from General Fund to the Cemetery Fund restricted investment account.
<b>9208</b>	<b>To Capital Projects Fund:</b> Transfer from other funds to support Capital Projects Fund.
<b>9600 HOUSING PROJECTS</b>	
<b>9646</b>	<b>311 Massie Street:</b> Rehabilitation Vacant Unit - Local Funds.
<b>9647</b>	<b>313 Massie Street:</b> Rehabilitation Vacant Unit - Local Funds.
<b>9700 HOUSING RESERVE</b>	
<b>9799</b>	<b>Housing Funding:</b> Reserve funds for future housing projects awaiting City Council appropriation for a specific project.
<b>9900 OTHER USES OF FUND</b>	
<b>9901</b>	<b>Services To Water/Wastewater:</b> General Fund departmental charges to the Utility Fund for services rendered.
<b>9913</b>	<b>State Grant Refunds:</b> Grant funds that do not get deferred until the next fiscal year that lapse into fund balance of the General Fund. These funds later are requested back from the grant agency due to not meeting expenditure requirements or the funds are simply not fully expended upon closure of the grant program.
<b>9957</b>	<b>Property Acquisition:</b> Expenditures to acquire property for the City's housing program or other City housing projects.

CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

9959	<b>Contingency:</b> Funds set aside for use in case of unforeseen expenditure needs.
9960	<b>Depreciation:</b> Provides for a means to effectively represent the total replacement costs of City equipment and fixed assets.
9961	<b>Loss on Disposal of General Fixed Assets:</b> Losses on the disposition of any general fixed assets traded, stolen, or salvaged by the City.
9962	<b>GFA Additions:</b> Expense reimbursement for the recordation of a general fixed asset addition. This line item will allow a record purchased within a respective department to be established in the general fixed asset general ledger account.
9990	<b>Rehabilitation Services:</b> Payments made for construction services incurred Community Development Block Grant rehabilitation projects.
9991	<b>Demolition:</b> Costs of building demolition related to rehabilitation of dilapidated dwellings.
9992	<b>Infrastructure Improvements:</b> Miscellaneous infrastructure improvements to support properties under the City's housing program.



## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

<b>Debt Service Charges on Outstanding General Obligation Bonds to Maturity</b>  <b>All Issues Combined</b> <b>Original Principal \$21,940,000</b> <b>GENERAL FUND</b>			
<b>At 7/1/12</b>	<b>TOTAL ISSUE</b>		
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2012-13	849,706	484,951	1,334,657
2013-14	859,706	474,151	1,333,857
2014-15	874,706	462,851	1,337,557
2015-16	884,706	451,051	1,335,757
2016-17	894,706	438,851	1,333,557
2017-18	909,706	425,826	1,335,532
2018-19	924,706	411,776	1,336,482
2019-20	939,706	397,008	1,336,714
2020-21	949,706	381,616	1,331,322
2021-22	969,706	365,347	1,335,053
2022-23	984,706	348,175	1,332,881
2023-24	1,004,706	330,238	1,334,944
2024-25	1,019,706	311,263	1,330,969
2025-26	1,039,706	291,238	1,330,944
2026-27	1,059,706	270,313	1,330,019
2027-28	495,000	248,487	743,487
2028-29	520,000	225,650	745,650
2029-30	545,000	201,687	746,687
2030-31	565,000	176,713	741,713
2031-32	595,000	149,125	744,125
2032-33	625,000	118,625	743,625
2033-34	655,000	86,625	741,625
2034-35	685,000	53,125	738,125
2035-36	720,000	18,000	738,000
<b>TOTALS:</b>	<b><u>\$19,570,590</u></b>	<b><u>\$7,122,692</u></b>	<b><u>\$26,693,282</u></b>

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

<b>Debt Service Charges on Outstanding General Obligation Bonds to Maturity</b>  <b>2006 ISSUE</b> <b>Original Principal \$12,000,000</b> <b>GENERAL FUND</b> <b>(100%)</b>  <b>At 7/1/12</b>			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012-13	265,000	484,951	749,951
2013-14	275,000	474,151	749,151
2014-15	290,000	462,851	752,851
2015-16	300,000	451,051	751,051
2016-17	310,000	438,851	748,851
2017-18	325,000	425,826	750,826
2018-19	340,000	411,776	751,776
2019-20	355,000	397,008	752,008
2020-21	365,000	381,616	746,616
2021-22	385,000	365,347	750,347
2022-23	400,000	348,175	748,175
2023-24	420,000	330,238	750,238
2024-25	435,000	311,263	746,263
2025-26	455,000	291,238	746,238
2026-27	475,000	270,313	745,313
2027-28	495,000	248,487	743,487
2028-29	520,000	225,650	745,650
2029-30	545,000	201,687	746,687
2030-31	565,000	176,713	741,713
2031-32	595,000	149,125	744,125
2032-33	625,000	118,625	743,625
2033-34	655,000	86,625	741,625
2034-35	685,000	53,125	738,125
2035-36	720,000	18,000	738,000
<b>TOTALS</b>	<b>\$10,800,000</b>	<b>\$7,122,692</b>	<b>\$17,922,692</b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Debt Service Charges on Outstanding General Obligation Bonds to Maturity</b>			
<b>2009 ISSUE</b>			
<b>Qualified School Construction Bonds</b>			
<b>Original Principal \$8,410,000</b>			
<b>GENERAL FUND</b>			
<b>(100%)</b>			
<b>At 7/1/12</b>			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012-13	494,706	0	494,706
2013-14	494,706	0	494,706
2014-15	494,706	0	494,706
2015-16	494,706	0	494,706
2016-17	494,706	0	494,706
2017-18	494,706	0	494,706
2018-19	494,706	0	494,706
2019-20	494,706	0	494,706
2020-21	494,706	0	494,706
2021-22	494,706	0	494,706
2022-23	494,706	0	494,706
2023-24	494,706	0	494,706
2024-25	494,706	0	494,706
2025-26	494,706	0	494,706
2026-27	494,706	0	494,706
<b>TOTALS</b>	<b>\$7,420,590</b>	<b>\$0</b>	<b>\$7,420,590</b>

Note: The City received \$7,508,309.82 at closing for bonds sold at a premium that will be subsidized by Federal stimulus funds to provide a zero percent loan to the City. The City's annual debt service payments will be escrowed in an interest bearing account to retire the debt principal in 2027. The City will recover a good portion of the extra principal amount borrowed as the interest earnings on the escrowed account is forwarded to the City on a yet to be determined payout schedule. Hopefully, the City will recover the additional \$901,690.18 of principal borrowed under this debt issuance.

## CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET

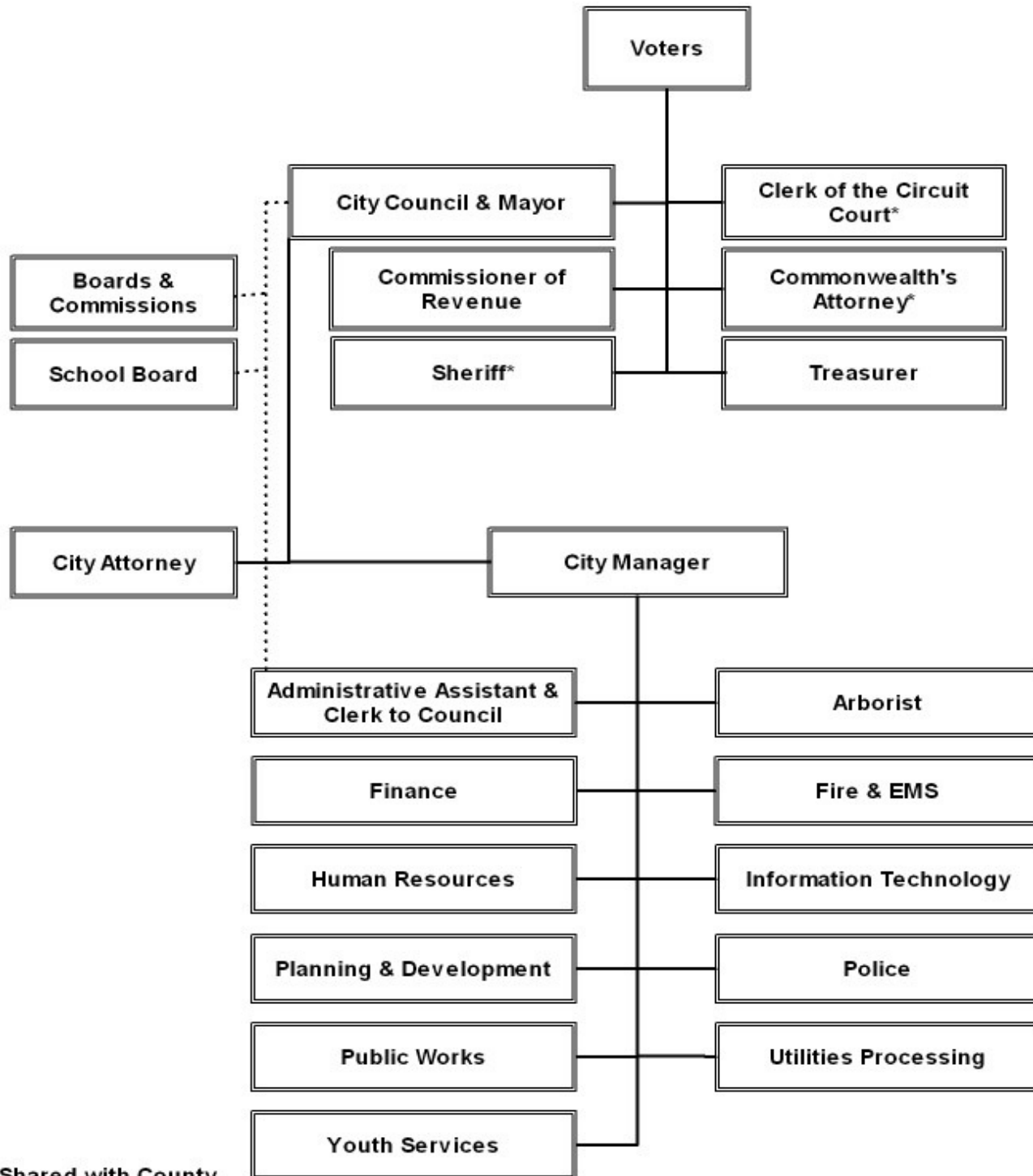
<p style="text-align: center;"><b>Debt Service Charges on Outstanding General Obligation Bonds to Maturity</b></p> <p style="text-align: center;"><b>2010 ISSUE</b></p> <p style="text-align: center;"><b>Qualified School Construction Bonds</b></p> <p style="text-align: center;"><b>Original Principal \$1,530,000</b></p> <p style="text-align: center;"><b>GENERAL FUND</b></p> <p style="text-align: center;"><b>(100%)</b></p> <p><b>At 7/1/12</b></p>			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012-13	90,000	0	90,000
2013-14	90,000	0	90,000
2014-15	90,000	0	90,000
2015-16	90,000	0	90,000
2016-17	90,000	0	90,000
2017-18	90,000	0	90,000
2018-19	90,000	0	90,000
2019-20	90,000	0	90,000
2020-21	90,000	0	90,000
2021-22	90,000	0	90,000
2022-23	90,000	0	90,000
2023-24	90,000	0	90,000
2024-25	90,000	0	90,000
2025-26	90,000	0	90,000
2026-27	90,000	0	90,000
<b>TOTALS</b>	<b>\$1,350,000</b>	<b>\$0</b>	<b>\$1,350,000</b>

**CITY OF LEXINGTON, VIRGINIA: 2012-13 ANNUAL BUDGET**

<b>Principal Executive Officials</b>				
<b>Official</b>	<b>Name</b>	<b>Term &amp; Manner of Selection</b>	<b>Length of Service With City</b>	<b>Expiration of Term</b>
Mayor	Mimi Elrod	4 years (Elected)	9 years	12/31/2012
Vice-Mayor & Council member	Bob Lera	4 years (Elected)	3 years	12/31/2012
Council member	Marylin E. Alexander	4 years (Elected)	3 years	12/31/2012
Council member	R. David Cox	4 years (Elected)	3 years	12/31/2012
Council member	Mary P. Harvey	4 years (Elected)	1 year	12/31/2014
Council member	George R. Pryde	4 years (Elected)	1 year	12/31/2014
Council member	Charles "Chuck" Smith	4 years (Elected)	1 year	12/31/2014
City Attorney	Laurence A. Mann	Appointed by Council	20 Years	Pleasure of Council
City Clerk	Sharon Edwards	Appointed by Council	6 years	Pleasure of Council
City Manager	T. Jon Ellestad	Appointed by Council	21 years	Pleasure of Council
<b>Non-Council Positions</b>				
Chief of Police	Al Thomas	Employed by City Manager	2 years	
Commissioner of Revenue	Karen Roundy	4 years (Elected)	10 years	12/31/2013
Director of Finance	Monty Higgins	Employed by City Manager	17 years	
Fire & EMS Chief	Ty Dickerson	Employed City Manager	2 years	
Director of Planning and Development	Bill Blatter	Employed by City Manager	21 years	
Director of Public Works	Michael Kennedy	Employed by City Manager	new	
Director of Utilities Processing	Rick Allen	Employed by City Manager	9 years	
Registrar	Janet Beebe	Appointed by Board of Elections	new	Pleasure of Board
Treasurer	Patricia DeLaney	4 years (Elected)	37 years	12/31/2013

# Organizational Chart

## CITY OF LEXINGTON Organizational Chart



Shared with County

.....Appointing authority only